

000003/20



Companies House

DON'T  
STAPLE**OS AA01**Statement of details of parent law and other  
information for an overseas company

✓ **What this form is for**  
You may use this form to  
accompany your accounts  
disclosed under parent law.

✗ **What this form is NOT for**  
You cannot use this form to  
an alteration of manner of  
with accounting requirements

THURSDAY



\*AAH0TECY\*

A10

11/11/2021

#271

COMPANIES HOUSE

**Part 1 Corporate company name**Corporate name of  
overseas company ①EAGLE PHOENIX PROPERTIES INVESTMENTS  
LIMITEDUK establishment  
number

B R 0 0 1 5 3 3

→ **Filling in this form**Please complete in typescript or in  
bold black capitals.All fields are mandatory unless  
specified or indicated by \*① This is the name of the company in  
its home state.**Part 2 Statement of details of parent law and other  
information for an overseas company****A1****Legislation**Please give the legislation under which the accounts have been prepared and  
audited.

Legislation ②

WYOMING LIMITED LIABILITY COMPANY ACT

② This means the relevant rules or  
legislation which regulates the  
preparation of accounts.**A2****Accounting principles**

Accounts

Have the accounts been prepared in accordance with a set of generally accepted  
accounting principles?

Please tick the appropriate box.

☐ **No. Go to Section A3.**☒ **Yes. Please enter the name of the organisation or other  
body which issued those principles below, and then go to Section A3.**Name of organisation  
or body ③

FINANCIAL REPORTING COUNCIL

③ Please insert the name of the  
appropriate accounting organisation  
or body.

# OS AA01

Statement of details of parent law and other information for an overseas company

**A3**

## Audited accounts

Audited accounts

Have the accounts been audited in accordance with a set of generally accepted auditing standards?

Please tick the appropriate box.

☒ **No.** Go to **Part 3 'Signature'**.

☐ **Yes.** Please enter the name of the organisation or other body which issued those standards below, and then go to **Part 3 'Signature'**.

❶ Please insert the name of the appropriate accounting organisation or body.

Name of organisation or body ❶

## Part 3

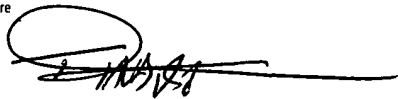
## Signature

I am signing this form on behalf of the overseas company.

Signature

Signature

X



X

This form may be signed by:  
Director, Secretary, Permanent representative.

# OS AA01

## Statement of details of parent law and other information for an overseas company



### Presenter information

You do not have to give any contact information, but if you do it will help Companies House if there is a query on the form. The contact information you give will be visible to searchers of the public record.

Contact name

Company name

Address

Post town

County/Region

Postcode

Country

DX

Telephone



### Checklist

We may return forms completed incorrectly or with information missing.

Please make sure you have remembered the following:

- ☐ The company name and, if appropriate, the registered number, match the information held on the public Register.
- ☐ You have completed all sections of the form, if appropriate.
- ☐ You have signed the form.



### Important information

Please note that all this information will appear on the public record.



### Where to send

You may return this form to any Companies House address:

#### England and Wales:

The Registrar of Companies, Companies House,  
Crown Way, Cardiff, Wales, CF14 3UZ.  
DX 33050 Cardiff.

#### Scotland:

The Registrar of Companies, Companies House,  
Fourth floor, Edinburgh Quay 2,  
139 Fountainbridge, Edinburgh, Scotland, EH3 9FF.  
DX ED235 Edinburgh 1

#### Northern Ireland:

The Registrar of Companies, Companies House,  
Second Floor, The Linenhall, 32-38 Linenhall Street,  
Belfast, Northern Ireland, BT2 8BG.  
DX 481 N.R. Belfast 1.



### Further information

For further information, please see the guidance notes on the website at [www.gov.uk/companieshouse](http://www.gov.uk/companieshouse) or email [enquiries@companieshouse.gov.uk](mailto:enquiries@companieshouse.gov.uk)

This form is available in an alternative format. Please visit the forms page on the website at [www.gov.uk/companieshouse](http://www.gov.uk/companieshouse)

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**EAGLE PHOENIX PROPERTIES INVESTMENTS LIMITED**  
**UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 SEPTEMBER 2020**

# **EAGLE PHOENIX PROPERTIES INVESTMENTS LIMITED**

## **COMPANY INFORMATION**

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<b>Director</b>	T.H.A. Shaheed
<b>Company secretary</b>	T.H.A Shaheed
<b>Registered number</b>	FC017528
<b>Registered office</b>	American National Bank Building 1912 Capitol Avenue P.O.Box 87 Cheyenne Wyoming, 82001 United States
<b>Accountants</b>	Blick Rothenberg Limited Chartered Accountants Palladium House 1 - 4 Argyll Street London W1F 7LD

# **EAGLE PHOENIX PROPERTIES INVESTMENTS LIMITED**

## **DIRECTOR'S REPORT FOR THE YEAR ENDED 30 SEPTEMBER 2020**

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The director presents his report and the financial statements for the year ended 30 September 2020.

### **Principal activity**

The principal activity of the company continued to be that of property services.

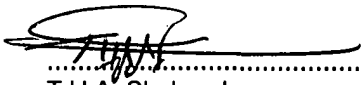
### **Director**

The director who served during the year was:

T.H.A. Shaheed

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

This report was approved by the board and signed on its behalf.

  
.....  
T.H.A. Shaheed  
Director

Date:

30/9/21

# **EAGLE PHOENIX PROPERTIES INVESTMENTS LIMITED**

## **CHARTERED ACCOUNTANTS' REPORT TO THE DIRECTOR ON THE PREPARATION OF THE UNAUDITED STATUTORY FINANCIAL STATEMENTS OF EAGLE PHOENIX PROPERTIES INVESTMENTS LIMITED FOR THE YEAR ENDED 30 SEPTEMBER 2020**

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In order to assist you to fulfil your duties under the applicable law, we have prepared for your approval the financial statements of Eagle Phoenix Properties Investments Limited for the year ended 30 September 2020 which comprise the profit and loss account, the balance sheet and the related notes from the Company's accounting records and from information and explanations you have given to us.

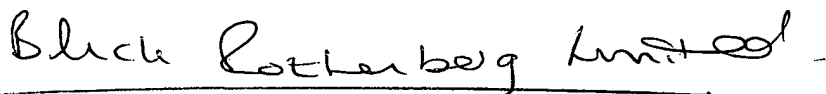
We have carried out this engagement in accordance with technical guidance issued by the Institute of Chartered Accountants and have complied with the ethical guidance laid down by the Institute relating to members undertaking the compilation of financial statements.

It is your duty to ensure that Eagle Phoenix Properties Investments Limited has kept adequate accounting records and to prepare statutory financial statements that give a true and fair view of the Company's assets, liabilities, financial position and loss. You consider that Eagle Phoenix Properties Investments Limited is exempt from the statutory audit requirement for the year.

We have not been instructed to carry out an audit or review of the financial statements of Eagle Phoenix Properties Investments Limited. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory financial statements.

### **Use of our report**

This report is made solely to the director of Eagle Phoenix Properties Investments Limited in accordance with the terms of our engagement letter. Our work has been undertaken solely to prepare for your approval the financial statements of Eagle Phoenix Properties Investments Limited and state those matters that we have agreed to state to him in this report in accordance with ICAEW Technical Release 07/16 AAF. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Eagle Phoenix Properties Investments Limited and its director for our work or for this report.



**Blick Rothenberg Limited**

Chartered Accountants

Palladium House  
1 - 4 Argyll Street  
London  
W1F 7LD

Date: 1 November 2021.

# EAGLE PHOENIX PROPERTIES INVESTMENTS LIMITED

## PROFIT AND LOSS ACCOUNT FOR THE YEAR ENDED 30 SEPTEMBER 2020

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	Note	2020 £	2019 £
Turnover		3,553	88,057
Administrative expenses		(16,629)	(16,426)
<b>Operating (loss)/profit</b>		<b>(13,076)</b>	71,631
Interest receivable and similar income		2	5
<b>Profit before taxation</b>		<b>(13,074)</b>	71,636
Tax on (loss)/profit		2,233	(13,611)
<b>(Loss)/profit for the financial year</b>		<b>(10,841)</b>	58,025

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The notes on pages 5 to 9 form part of these financial statements.



# EAGLE PHOENIX PROPERTIES INVESTMENTS LIMITED

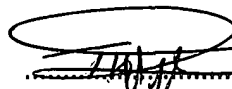
## BALANCE SHEET AS AT 30 SEPTEMBER 2020

	Note	2020 £	2019 £
<b>Current assets</b>			
Debtors: amounts falling due within one year	3	502,341	552,707
		<u>502,341</u>	<u>552,707</u>
Creditors: amounts falling due within one year	4	(147,600)	(187,125)
<b>Net current assets</b>		<u>354,741</u>	<u>365,582</u>
<b>Total assets less current liabilities</b>		<u>354,741</u>	<u>365,582</u>
<b>Net assets</b>		<u>354,741</u>	<u>365,582</u>
<b>Capital and reserves</b>			
Called up share capital	5	100	100
Profit and loss account		354,641	365,482
		<u>354,741</u>	<u>365,582</u>

In preparing these financial statements, the director acknowledges his responsibility for:

- (i) ensuring that the company keeps accounting records, and
- (ii) preparing accounts which give true and fair view of the state of affairs of the company as at the end of financial year and of its profit and loss for the financial year in accordance with the requirements of the Wyoming Limited Liability Company Act 2017 relating to accounts, so far as applicable to the company.

The financial statements were approved and authorised for issue by the board and were signed on its behalf on

  
T.H.A. Shaheed  
Director 30/9/21

The notes on pages 5 to 9 form part of these financial statements.

# **EAGLE PHOENIX PROPERTIES INVESTMENTS LIMITED**

## **NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 SEPTEMBER 2020**

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### **1. General information**

Eagle Phoenix Properties Investments Limited is a private company limited by shares incorporated overseas. The registered office is American National Bank Building, 1912 Capitol Avenue, P.O.Box 87, Cheyenne, Wyoming, 82001, United States.

The financial statements are presented in Sterling (£). Monetary amounts in the financial statements are rounded to the nearest £.

### **2. Accounting policies**

#### **2.1 Basis of preparation of financial statements**

The financial statements have been prepared under the historical cost convention unless otherwise specified within these accounting policies and in accordance with Section 1A of Financial Reporting Standard 102, the Financial Reporting Standard applicable in the UK and the Republic of Ireland and the applicable law.

The following principal accounting policies have been applied:

#### **2.2 Revenue**

Revenue is recognised to the extent that it is probable that the economic benefits will flow to the Company and the revenue can be reliably measured. Revenue is measured as the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes. The following criteria must also be met before revenue is recognised:

##### **Rendering of services**

Revenue from a contract to provide services is recognised in the period in which the services are provided in accordance with the stage of completion of the contract when all of the following conditions are satisfied:

- the amount of revenue can be measured reliably;
- it is probable that the Company will receive the consideration due under the contract;
- the stage of completion of the contract at the end of the reporting period can be measured reliably; and
- the costs incurred and the costs to complete the contract can be measured reliably.

#### **2.3 Cash and cash equivalents**

Cash is represented by cash in hand and deposits with financial institutions repayable without penalty on notice of not more than 24 hours. Cash equivalents are highly liquid investments that mature in no more than three months from the date of acquisition and that are readily convertible to known amounts of cash with insignificant risk of change in value.

# **EAGLE PHOENIX PROPERTIES INVESTMENTS LIMITED**

## **NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 SEPTEMBER 2020**

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### **2. Accounting policies (continued)**

#### **2.4 Financial instruments**

The Company has elected to apply Sections 11 and 12 of FRS 102 in respect of financial instruments.

Financial assets and financial liabilities are recognised when the Company becomes party to the contractual provisions of the instrument.

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the Company after deducting all of its liabilities.

The Company's policies for its major classes of financial assets and financial liabilities are set out below.

#### **Financial assets**

Basic financial assets, including trade and other debtors, cash and bank balances, intercompany working capital balances, and intercompany financing are initially recognised at transaction price, unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest for a similar debt instrument. Financing transactions are those in which payment is deferred beyond normal business terms or is financed at a rate of interest that is not a market rate.

Such assets are subsequently carried at amortised cost using the effective interest method, less any impairment.

#### **Financial liabilities**

Basic financial liabilities, including trade and other creditors, bank loans, loans from fellow group companies and preference shares that are classified as debt, are initially recognised at transaction price, unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument. Financing transactions are those in which payment is deferred beyond normal business terms or is financed at a rate of interest that is not a market rate.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

# **EAGLE PHOENIX PROPERTIES INVESTMENTS LIMITED**

## **NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 SEPTEMBER 2020**

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### **2. Accounting policies (continued)**

#### **Financial instruments (continued)**

##### **Impairment of financial assets**

Financial assets measured at cost and amortised cost are assessed at the end of each reporting period for objective evidence of impairment. If objective evidence of impairment is found, an impairment loss is recognised in the profit and loss account.

For financial assets measured at cost less impairment, the impairment loss is measured as the difference between the asset's carrying amount and the best estimate of the amount the company would receive for the asset if it were to be sold at the reporting date.

For financial assets measured at amortised cost, the impairment loss is measured as the difference between the asset's carrying amount and the present value of estimated cash flows discounted at the asset's original effective interest rate. If the financial asset has a variable interest rate, the discount rate for measuring any impairment loss is the current effective interest rate determined under the contract.

If there is a decrease in the impairment loss arising from an event occurring after the impairment was recognised, the impairment is reversed. The reversal is such that the current carrying amount does not exceed what the carrying amount would have been had the impairment not previously been recognised. The impairment reversal is recognised in profit or loss.

##### **Derecognition of financial assets and financial liabilities**

Financial assets are derecognised when (a) the contractual rights to the cash flows from the asset expire or are settled, or (b) substantially all the risks and rewards of the ownership of the asset are transferred to another party or (c) despite having retained some significant risks and rewards of ownership, control of the asset has been transferred to another party who has the practical ability to unilaterally sell the asset to an unrelated third party without imposing additional restrictions.

Financial liabilities are derecognised when the liability is extinguished, that is when the contractual obligation is discharged, cancelled or expires.

##### **Offsetting of financial assets and financial liabilities**

Financial assets and liabilities are offset and the net amount reported in the balance sheet when there is an enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

# EAGLE PHOENIX PROPERTIES INVESTMENTS LIMITED

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 SEPTEMBER 2020

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### 2. Accounting policies (continued)

#### 2.5 Taxation

The tax expense for the year comprises current and deferred tax. Tax is recognised in the profit and loss account, except that a charge attributable to an item of income and expense recognised as other comprehensive income or to an item recognised directly in equity is also recognised in other comprehensive income or directly in equity respectively.

Current tax is the amount of income tax payable in respect of taxable profit for the year or prior years.

The current income tax charge is calculated on the basis of tax rates and laws that have been enacted or substantively enacted by the balance sheet date in the countries where the company operates and generates income.

Deferred tax arises from timing differences that are differences between taxable profits and total comprehensive income as stated in the financial statements. These timing differences arise from the inclusion of income and expenses in tax assessments in periods different from those in which they are recognised in the financial statements.

Deferred tax balances are recognised in respect of all timing differences that have originated but not reversed by the balance sheet date, except that:

- The recognition of deferred tax assets is limited to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits; and
- Any deferred tax balances are reversed if and when all conditions for retaining associated tax allowances have been met.

Deferred tax balances are not recognised in respect of permanent differences except in respect of business combinations, when deferred tax is recognised on the differences between the fair values of assets acquired and the future tax deductions available for them and the differences between the fair values of liabilities acquired and the amount that will be assessed for tax. Deferred tax is determined using tax rates and laws that have been enacted or substantively enacted by the balance sheet date.

### 3. Debtors

	2020 £	2019 £
Related parties	500,000	500,000
Other debtors	2,341	100
Prepayments and accrued income	-	52,607
	<u>502,341</u>	<u>552,707</u>

# EAGLE PHOENIX PROPERTIES INVESTMENTS LIMITED

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 SEPTEMBER 2020

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### 4. Creditors: Amounts falling due within one year

	2020 £	2019 £
Corporation tax	-	13,605
Accruals and deferred income	1,920	1,260
Other creditors	145,680	172,260
	<u>147,600</u>	<u>187,125</u>

### 5. Share capital

	2020 £	2019 £
<b>Allotted, called up and fully paid</b>		
100 (2019 -100) Ordinary Shares shares of £1.00 each	<u>100</u>	<u>100</u>

### 6. Related party transactions

Included within other creditors is an amount of £143,880 (2019: £172,259) due to the director. The loan is provided interest free and is unsecured. There are no formal terms and conditions regarding repayment of the loan.

Included within other debtors is an amount of £500,000 (2019: £500,000) due from a connected entity. The loan is provided interest free and is unsecured. There are no formal terms and conditions regarding repayment of the loan.