

Company Registration No. 05167551 (England and Wales)

# **JAMY INVESTMENTS LIMITED**

**FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 30 APRIL 2019**

**PAGES FOR FILING WITH REGISTRAR**

# JAMY INVESTMENTS LIMITED

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# JAMY INVESTMENTS LIMITED

## BALANCE SHEET

AS AT 30 APRIL 2019

	Notes	2019 £	£	2018 £	£
<b>Fixed assets</b>					
Investments	3		450,000		450,000
<b>Current assets</b>					
Debtors	4	3,279,934		2,904,934	
<b>Net current assets</b>			3,279,934		2,904,934
<b>Total assets less current liabilities</b>			3,729,934		3,354,934
<b>Capital and reserves</b>					
Called up share capital	5		1,000		1,000
Profit and loss reserves			3,728,934		3,353,934
<b>Total equity</b>			3,729,934		3,354,934

The directors of the company have elected not to include a copy of the profit and loss account within the financial statements.

These financial statements have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the board of directors and authorised for issue on 9 December 2019 and are signed on its behalf by:

**Mr A R Kinch**  
Director

**Company Registration No. 05167551**

## **JAMY INVESTMENTS LIMITED**

### **NOTES TO THE FINANCIAL STATEMENTS**

#### **FOR THE YEAR ENDED 30 APRIL 2019**

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#### **1 Accounting policies**

##### **Company information**

Jamy Investments Limited is a private company limited by shares incorporated in England and Wales. The registered office is Peoplebuilding 2, Peoplebuilding Estate, Maylands Avenue, Hemel Hempstead, HP2 4NW. The place of business is Lowry Mill, Lees St, Pendlebury, Manchester, M27 6DB.

##### **1.1 Accounting convention**

These financial statements have been prepared in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the requirements of the Companies Act 2006 as applicable to companies subject to the small companies regime. The disclosure requirements of section 1A of FRS 102 have been applied other than where additional disclosure is required to show a true and fair view.

The financial statements are prepared in sterling, which is the functional currency of the company. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

The company has taken advantage of the exemption under section 400 of the Companies Act 2006 not to prepare consolidated accounts. The financial statements present information about the company as an individual entity and not about its group.

Jamy Investments Limited is a wholly owned subsidiary of Moorepay Limited and the results of Jamy Investments Limited are included in the consolidated financial statements of Zellis Holdings Limited which are available from Peoplebuilding 2, Peoplebuilding Estate, Maylands Avenue, Hemel Hempstead, HP2 4NW.

##### **1.2 Going concern**

The directors have concluded that it is appropriate to prepare the financial statements on a going concern basis as the company has adequate access to cash resources to indicate that it will continue to trade for at least the next twelve months.

##### **1.3 Fixed asset investments**

Interests in subsidiaries are initially measured at cost and subsequently measured at cost less any accumulated impairment losses. The investments are assessed for impairment at each reporting date and any impairment losses or reversals of impairment losses are recognised immediately in profit or loss.

A subsidiary is an entity controlled by the company. Control is the power to govern the financial and operating policies of the entity so as to obtain benefits from its activities.

##### **1.4 Cash at bank and in hand**

Cash at bank and in hand are basic financial assets and include cash in hand, deposits held at call with banks and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

## JAMY INVESTMENTS LIMITED

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 APRIL 2019

#### 1 Accounting policies

(Continued)

##### 1.5 Financial instruments

The company has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the company's balance sheet when the company becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally 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.

##### **Basic financial assets**

Basic financial assets, which include #tErm6, are initially measured at transaction price including transaction costs. Financial assets classified as receivable within one year are not amortised.

All of the company's financial assets are basic financial instruments.

##### **Classification of financial liabilities**

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.

##### **Basic financial liabilities**

Basic financial liabilities, including creditors, are initially recognised at transaction price. Financial liabilities classified as payable within one year are not amortised.

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

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. Trade creditors are recognised initially at transaction price.

##### **Other financial liabilities**

All of the company's financial liabilities are basic financial instruments.

##### 1.6 Equity instruments

Equity instruments issued by the company are recorded at the proceeds received, net of transaction costs.

Dividends payable on equity instruments are recognised as liabilities once they are no longer at the discretion of the company.

#### 2 Employees

There were no employees in the year other than the directors and the secretary.

#### 3 Fixed asset investments

	2019 £	2018 £
Investments	450,000	450,000

# JAMY INVESTMENTS LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 APRIL 2019

### 3 Fixed asset investments (Continued)

#### Movements in fixed asset investments

	Shares in group undertakings £
<b>Cost or valuation</b>	
At 1 May 2018 & 30 April 2019	450,000
<b>Carrying amount</b>	
At 30 April 2019	450,000
At 30 April 2018	450,000

### 4 Debtors

	2019 £	2018 £
<b>Amounts falling due within one year:</b>		
Amounts owed by group undertakings	3,279,934	2,904,934

### 5 Called up share capital

	2019 £	2018 £
<b>Ordinary share capital</b>		
<b>Issued and fully paid</b>		
1,000 Ordinary shares of £1 each	1,000	1,000

### 6 Audit report information

As the income statement has been omitted from the filing copy of the financial statements, the following information in relation to the audit report on the statutory financial statements is provided in accordance with s444(5B) of the Companies Act 2006:

The auditor's report was unqualified.

The senior statutory auditor was Virginia Cooper.

The auditor was MHA Moore and Smalley.

## **JAMY INVESTMENTS LIMITED**

### **NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

**FOR THE YEAR ENDED 30 APRIL 2019**

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#### **7 Parent company**

The immediate parent company is Moorepay Limited, a company registered in England and Wales. The ultimate parent company is Colour Holdco S.à.r.l, a company registered in Luxembourg. The Company is ultimately controlled by Bain Capital Fund IV LP.

The smallest group in which the results of the company are consolidated is that headed by Zellis Holdings Limited, a company registered in England and Wales, with a registered office of Peoplebuilding 2, Peoplebuilding Estate, Maylands Avenue, Hemel Hempstead, Hertfordshire, HP2 4NW.

The largest group in which the results of the company from are consolidated is that headed by Zellis Topco Limited, a company registered in England and Wales, with a registered office of Peoplebuilding 2, Peoplebuilding Estate, Maylands Avenue, Hemel Hempstead, Hertfordshire, HP2 4NW. Copies of both group accounts can be obtained from Peoplebuilding 2, Peoplebuilding Estate, Maylands Avenue, Hemel Hempstead, Hertfordshire, HP2 4NW.

This document was delivered using electronic communications and authenticated in accordance with the registrar's rules relating to electronic form, authentication and manner of delivery under section 1072 of the Companies Act 2006.