

Spark APH Limited

Annual Accounts 31 March 2019

Company Registration: 08294117



Spark APH Limited

Company Information

DIRECTORS	N R Baldwin A D N Betton M D Brady M J Davis M V Greenwood
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SECRETARY	A D N Betton
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COMPANY NUMBER	08294117
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REGISTERED OFFICE	5 St John's Lane London EC1M 4BH
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Spark APH Limited
Registered number: 08294117

BALANCE SHEET
as at 31 March 2019

	Notes	2019	2018
		£	£
FIXED ASSETS			
Investments	3	170,000	170,000
CURRENT ASSETS			
Debtors	4	835	820
Cash and Bank		<u>99,699</u>	<u>-</u>
		100,534	820
CREDITORS - amounts falling due within one year	5	<u>(269,714)</u>	<u>(170,000)</u>
NET CURRENT ASSETS		<u>(169,180)</u>	<u>(169,180)</u>
NET ASSETS		<u>820</u>	<u>820</u>
CAPITAL AND RESERVES			
Called up share capital	6	820	820
Profit and loss account		<u>-</u>	<u>-</u>
SHAREHOLDERS' FUNDS	7	<u>820</u>	<u>820</u>

The profit and loss account and the directors' report have not been delivered to the Registrar of Companies in accordance with the special provision applicable to companies subject to small companies regime.

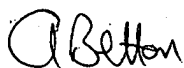
For the period ending 31 March 2019 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime and in accordance with the Financial Reporting Standard for Smaller Entities (effective 2008).

The financial statements were approved and authorised for issue by the board on 21 October 2019, and signed on its behalf by:



A D N Betton
Director

The notes on pages 3 to 4 form part of these financial statements

Spark APH Limited

NOTES TO THE ACCOUNTS
for the period ended 31 March 2019

1 ACCOUNTING POLICIES

The principal accounting policies are summarised below and have been applied consistently in the current and preceding year.

1.1 BASIS OF PREPARATION OF FINANCIAL STATEMENTS

The financial statements are prepared under the historical cost convention and in accordance with applicable United Kingdom law and accounting standards.

After considering the future plans and reasonable possible changes in trading performance of the Company's subsidiaries, the directors have a reasonable expectation that the Company has adequate resources to continue in operational existence for the foreseeable future. Accordingly they continue to adopt the going concern basis in preparing the financial statements.

1.2 FOREIGN EXCHANGE

Transactions in foreign currencies are reflected in the accounts using the exchange rates prevailing at the dates of the transactions. Monetary assets and liabilities denominated in foreign currencies are translated at the exchange rates ruling at the balance sheet date. Any exchange differences arising on translation are taken to the profit and loss account.

1.3 DEFERRED TAXATION

Deferred taxation is provided in full on timing differences that result in an obligation at the balance sheet date to pay more tax, or a right to pay less tax, at a future date, at rates expected to apply when they crystallise based on current tax rates and law. Timing differences arise from the inclusion of items of income and expenditure in taxation computations in periods different from those in which they are included in financial statements. Deferred tax assets are recognised to the extent that it is regarded as more likely than not that they will be recovered. Deferred tax assets and liabilities are not discounted.

1.4 CURRENT TAXATION

Current tax is provided at amounts expected to be paid or recovered using the tax rates and laws that have been enacted or substantively enacted at the balance date.

1.5 INVESTMENTS

Investments are carried at cost less any permanent diminution in value.

2 STAFF COSTS

The company has no employees other than the directors, who did not receive any remuneration.

Spark APH Limited

NOTES TO THE ACCOUNTS
for the period ended 31 March 2019

3 FIXED ASSET INVESTMENTS

	Investments in subsidiary companies £
Cost	
At 1 April 2018	170,000
Additions	-
At 31 March 2019	<u>170,000</u>
Net book value	
At 31 March 2019	<u>170,000</u>
At 31 March 2018	<u>170,000</u>
Subsidiary undertakings	

The following were subsidiary undertakings of the company:

Name	Class of shares	Holding
Spark Advisory Partners Limited	Ordinary	100%

4 DEBTORS

	2019 £	2018 £
Other debtors	<u>835</u>	<u>820</u>

5 CREDITORS:

Amounts falling due within one year

	2019 £	2018 £
Other creditors	17,000	17,000
Amounts owed to group undertakings	<u>252,714</u>	<u>153,000</u>
	<u>269,714</u>	<u>170,000</u>

6 SHARE CAPITAL

	2019 £	2018 £
Allotted and called up		
82,000 Ordinary shares of £0.01 each	<u>820</u>	<u>820</u>

7 RECONCILIATION OF MOVEMENT IN SHAREHOLDERS' FUNDS

	2019 £	2018 £
Opening shareholders' funds	820	1,000
Cancellation of shares	-	(180)
Dividends received	702,526	515,051
Dividends paid	(702,526)	(307,051)
Share buy back	-	(208,000)
Closing shareholders' funds	<u>820</u>	<u>820</u>