

Apex Commercial Holdings Limited

Annual Report and Unaudited Financial Statements
for the Period from 6 January 2020 to 31 January 2021

Duncan Boxwell & Company Limited
Chartered Accountants
Montrose House
Clayhill Park
Neston
Cheshire
CH64 3RU

Apex Commercial Holdings Limited

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Apex Commercial Holdings Limited

Company Information

Director	R A Smith
Registered office	Montrose House Clayhill Park Neston Cheshire CH64 3RU
Accountants	Duncan Boxwell & Company Limited Chartered Accountants Montrose House Clayhill Park Neston Cheshire CH64 3RU

Apex Commercial Holdings Limited

**(Registration number: 12388865)
Balance Sheet as at 31 January 2021**

	Note	2021 £
Fixed assets		
Investments	<u>4</u>	134
Creditors: Amounts falling due within one year	<u>5</u>	<u>(100)</u>
Net assets		<u>34</u>
Capital and reserves		
Called up share capital	<u>6</u>	<u>34</u>
Shareholders' funds		<u>34</u>

For the financial period ending 31 January 2021 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Director's responsibilities:

- The members have not required the company to obtain an audit of its accounts for the period in question in accordance with section 476; and
- The director acknowledges his responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These financial statements have been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006.

These financial statements have been delivered in accordance with the provisions applicable to companies subject to the small companies regime and the option not to file the Profit and Loss Account has been taken.

Approved and authorised by the director on 18 June 2021

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R A Smith
Director

Apex Commercial Holdings Limited

Notes to the Unaudited Financial Statements for the Period from 6 January 2020 to 31 January 2021

1 General information

The company is a private company limited by share capital, incorporated in United Kingdom.

The address of its registered office is:

Montrose House
Clayhill Park
Neston
Cheshire
CH64 3RU

These financial statements were authorised for issue by the director on 18 June 2021.

2 Accounting policies

Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance

These financial statements have been prepared in accordance with Financial Reporting Standard 102 Section 1A - 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006.

Basis of preparation

These financial statements have been prepared using the historical cost convention except that as disclosed in the accounting policies certain items are shown at fair value.

Business combinations

Business combinations are accounted for using the purchase method. The consideration for each acquisition is measured at the aggregate of the fair values at acquisition date of assets given, liabilities incurred or assumed, and equity instruments issued by the group in exchange for control of the acquired, plus any costs directly attributable to the business combination. When a business combination agreement provides for an adjustment to the cost of the combination contingent on future events, the group includes the estimated amount of that adjustment in the cost of the combination at the acquisition date if the adjustment is probable and can be measured reliably.

Investments

Investments in equity shares which are publicly traded or where the fair value can be measured reliably are initially measured at fair value, with changes in fair value recognised in profit or loss. Investments in equity shares which are not publicly traded and where fair value cannot be measured reliably are measured at cost less impairment. Interest income on debt securities, where applicable, is recognised in income using the effective interest method. Dividends on equity securities are recognised in income when receivable.

Apex Commercial Holdings Limited

Notes to the Unaudited Financial Statements for the Period from 6 January 2020 to 31 January 2021

Trade creditors

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the company does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

Trade creditors are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

Share capital

Ordinary shares are classified as equity. Equity instruments are measured at the fair value of the cash or other resources received or receivable, net of the direct costs of issuing the equity instruments. If payment is deferred and the time value of money is material, the initial measurement is on a present value basis.

Dividends

Dividend distribution to the company's shareholders is recognised as a liability in the financial statements in the reporting period in which the dividends are declared.

3 Staff numbers

The average number of persons employed by the company (including the director) during the period, was 1.

4 Investments

	2021 £
Investments in subsidiaries	134
Subsidiaries	£
Cost or valuation	
Additions	134
Provision	
Carrying amount	
At 31 January 2021	134

Apex Commercial Holdings Limited

Notes to the Unaudited Financial Statements for the Period from 6 January 2020 to 31 January 2021

5 Creditors

Creditors: amounts falling due within one year

	2021
	£
Due within one year	
Other creditors	100
	<u>100</u>

6 Share capital

Allotted, called up and fully paid shares

	2021	
	No.	£
Ordinary Share Capital of £1 each	34	34
	<u>34</u>	<u>34</u>

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.