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**MARK UP HOLDINGS (UK) LIMITED**

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**UNAUDITED**  
**FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2018**



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**MARK UP HOLDINGS (UK) LIMITED**

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**COMPANY INFORMATION**

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<b>Director</b>	B Wade
<b>Registered number</b>	10152369
<b>Registered office</b>	71-75 Shelton Street Covent Garden London WC2H 9JQ

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**MARK UP HOLDINGS (UK) LIMITED**

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**MARK UP HOLDINGS (UK) LIMITED**  
**REGISTERED NUMBER: 10152369**

**BALANCE SHEET**  
**AS AT 31 DECEMBER 2018**

	Note	2018 £	2017 £
<b>Fixed assets</b>			
Investments	2	941	941
		<u>941</u>	<u>941</u>
<b>Current assets</b>			
Debtors: amounts falling due within one year	3	9,011	8,889
		<u>9,011</u>	<u>8,889</u>
Creditors: amounts falling due within one year	4	(12,615)	(12,430)
<b>Net current liabilities</b>		<u>(3,604)</u>	<u>(3,541)</u>
<b>Total assets less current liabilities</b>		<u>(2,663)</u>	<u>(2,600)</u>
<b>Net liabilities</b>		<u>(2,663)</u>	<u>(2,600)</u>
<b>Capital and reserves</b>			
Called up share capital		10	10
Profit and loss account		(2,673)	(2,610)
		<u>(2,663)</u>	<u>(2,600)</u>

For the year ended 31 December 2018 the Company was entitled to exemption from audit under section 480 of the Companies Act 2006.

Members have not required the Company to obtain an audit for the year in question in accordance with section 476 of the Companies Act 2006.

The director acknowledges his responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime and in accordance with the provisions of FRS 102 Section 1A - small entities.

The financial statements were approved and authorised for issue by the board and were signed on its behalf on 26 September 2019.



**B Wade**  
Director

The notes on pages 2 to 4 form part of these financial statements.

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**MARK UP HOLDINGS (UK) LIMITED**

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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2018**

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**1. Accounting policies**

**1.1 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 Companies Act 2006.

The preparation of financial statements in compliance with FRS 102 requires the use of certain critical accounting estimates. It also requires management to exercise judgment in applying the Company's accounting policies.

**1.2 Valuation of investments**

Investments in subsidiaries are measured at cost less accumulated impairment.

Investments in unlisted Company shares, whose market value can be reliably determined, are remeasured to market value at each balance sheet date. Gains and losses on remeasurement are recognised in the Statement of comprehensive income for the period. Where market value cannot be reliably determined, such investments are stated at historic cost less impairment.

**1.3 Debtors**

Short term debtors are measured at transaction price, less any impairment. Loans receivable are measured initially at fair value, net of transaction costs, and are measured subsequently at amortised cost using the effective interest method, less any impairment.

**1.4 Creditors**

Short term creditors are measured at the transaction price. Other financial liabilities, including bank loans, are measured initially at fair value, net of transaction costs, and are measured subsequently at amortised cost using the effective interest method.

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NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2018

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2. Fixed asset investments

	Investments in subsidiary companies £
<b>Cost or valuation</b>	
At 1 January 2018	941
At 31 December 2018	<u>941</u>
<b>Net book value</b>	
At 31 December 2018	<u>941</u>
At 31 December 2017	<u>941</u>

3. Debtors: Amounts falling due within one year

	2018 £	2017 £
Amounts owed by subsidiaries	9,011	8,879
Amounts owed by shareholder	-	10
	<u>9,011</u>	<u>8,889</u>

Included within debtors due within one year are amounts owed by Mark Up Online Holdings Limited, a subsidiary, amounting to £9,011 (2017 - £8,879). Amounts owed by subsidiaries are unsecured, repayable on demand and bear no interest.

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**NOTES TO THE FINANCIAL STATEMENTS  
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**4. Creditors: Amounts falling due within one year**

	<b>2018</b>	<b>2017</b>
	<b>£</b>	<b>£</b>
Amounts owed to shareholder	<b>12,615</b>	<b>12,430</b>
	<u><b>12,615</b></u>	<u><b>12,430</b></u>

Amounts owed to G Garrisi, shareholder, are unsecured, repayable on demand and bear no interest.