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**SPINK HOLDINGS LIMITED**

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**UNAUDITED**

**FINANCIAL STATEMENTS**

**INFORMATION FOR FILING WITH THE REGISTRAR**

**FOR THE YEAR ENDED 31 DECEMBER 2022**

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**SPINK HOLDINGS LIMITED**

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**COMPANY INFORMATION**

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<b>Director</b>	C Edmonds
<b>Registered number</b>	11294805
<b>Registered office</b>	18a/20 King Street Maidenhead Berkshire SL6 1EF
<b>Accountants</b>	Donald Reid Limited Chartered Accountants Prince Albert House 20 King Street Maidenhead Berkshire SL6 1DT

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**SPINK HOLDINGS LIMITED**

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**CONTENTS**

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	Page
<b>Balance sheet</b>	<b>1 - 2</b>
<b>Statement of changes in equity</b>	<b>3</b>
<b>Notes to the financial statements</b>	<b>4 - 7</b>

**SPINK HOLDINGS LIMITED**  
**REGISTERED NUMBER: 11294805**

**BALANCE SHEET**  
**AS AT 31 DECEMBER 2022**

	Note	2022 £	2021 £
<b>Fixed assets</b>			
Investments	4	1,000	1,000
		<u>1,000</u>	<u>1,000</u>
<b>Current assets</b>			
Debtors: amounts falling due within one year	5	-	295,864
		<u>-</u>	<u>295,864</u>
Creditors: amounts falling due within one year	6	-	(294,652)
		<u>-</u>	<u>(294,652)</u>
<b>Net current assets</b>		-	1,212
<b>Total assets less current liabilities</b>		<u>1,000</u>	<u>2,212</u>
<b>Net assets</b>		<u>1,000</u>	<u>2,212</u>
<b>Capital and reserves</b>			
Called up share capital	7	1	900,000
Profit and loss account		999	(897,788)
		<u>1,000</u>	<u>2,212</u>

The director considers that the Company is entitled to exemption from audit under section 477 of the Companies Act 2006 and 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 have been delivered in accordance with the provisions applicable to companies subject to the small companies regime.

The Company has opted not to file the statement of income and retained earnings in accordance with provisions applicable to companies subject to the small companies' regime.

The financial statements were approved and authorised for issue by the board and were signed on its behalf on 18 September 2023.

**C Edmonds**

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**SPINK HOLDINGS LIMITED**  
**REGISTERED NUMBER: 11294805**

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**BALANCE SHEET (CONTINUED)**  
**AS AT 31 DECEMBER 2022**

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Director

The notes on pages 4 to 7 form part of these financial statements.

**SPINK HOLDINGS LIMITED**

**STATEMENT OF CHANGES IN EQUITY  
FOR THE YEAR ENDED 31 DECEMBER 2022**

	Called up share capital £	Profit and loss account £	Total equity £
<b>At 1 January 2021</b>	900,000	1,212	901,212
<b>Comprehensive income for the year</b>			
Loss for the year	-	(899,000)	(899,000)
	<hr/>	<hr/>	<hr/>
<b>Total comprehensive income for the year</b>	-	(899,000)	(899,000)
	<hr/>	<hr/>	<hr/>
<b>At 1 January 2022</b>	900,000	(897,788)	2,212
<b>Comprehensive income for the year</b>			
Loss for the year	-	(1,212)	(1,212)
	<hr/>	<hr/>	<hr/>
<b>Total comprehensive income for the year</b>	-	(1,212)	(1,212)
Reduction in share capital	(899,999)	899,999	-
	<hr/>	<hr/>	<hr/>
<b>Total transactions with owners</b>	(899,999)	899,999	-
	<hr/>	<hr/>	<hr/>
<b>At 31 December 2022</b>	<u>1</u>	<u>999</u>	<u>1,000</u>

The notes on pages 4 to 7 form part of these financial statements.

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2022

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**1. General information**

Spink Holdings Limited is a private company limited by shares. The company was incorporated in the United Kingdom and is registered in England and Wales. The registration number is 11294805. The registered address is 18a/20 King Street, Maidenhead, Berkshire, United Kingdom, SL6 1EF.

**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 Companies Act 2006.

The following principal accounting policies have been applied:

**2.2 Exemption from preparing consolidated financial statements**

The Company is a parent Company that is also a subsidiary included in the consolidated financial statements of its ultimate parent undertaking established under the law of an EEA state and is therefore exempt from the requirement to prepare consolidated financial statements under section 400 of the Companies Act 2006.

**2.3 Exceptional items**

Exceptional items are transactions that fall within the ordinary activities of the Company but are presented separately due to their size or incidence.

**2.4 Valuation of investments**

Investments in subsidiaries are measured at cost less accumulated impairment.

**2.5 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.

**2.6 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.

**2.7 Financial instruments**

The Company only enters into basic financial instrument transactions that result in the recognition of financial assets and liabilities like trade and other debtors and creditors, loans from banks and other third parties, loans to related parties and investments in ordinary shares.

Debt instruments (other than those wholly repayable or receivable within one year), including loans and other accounts receivable and payable, are initially measured at present value of the future cash flows and subsequently at amortised cost using the effective interest method. Debt instruments that are payable or receivable within one year, typically trade debtors and creditors, are measured, initially and subsequently, at the undiscounted amount of the cash or other consideration expected to be paid

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2022

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**2. Accounting policies (continued)**

**2.7 Financial instruments (continued)**

or received. However, if the arrangements of a short-term instrument constitute a financing transaction, like the payment of a trade debt deferred beyond normal business terms or in case of an out-right short-term loan that is not at market rate, the financial asset or liability is measured, initially at the present value of future cash flows discounted at a market rate of interest for a similar debt instrument and subsequently at amortised cost, unless it qualifies as a loan from a director in the case of a small company, or a public benefit entity concessionary loan.

Financial assets that are 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 Statement of income and retained earnings.

For financial assets measured at amortised cost, the impairment loss is measured as the difference between an asset's carrying amount and the present value of estimated cash flows discounted at the asset's original effective interest rate. If a 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.

For financial assets measured at cost less impairment, the impairment loss is measured as the difference between an asset's carrying amount and best estimate of the recoverable amount, which is an approximation of the amount that the Company would receive for the asset if it were to be sold at the balance sheet date.

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.

**3. Employees**

The average monthly number of employees, including directors, during the year was 0 (2021 - 0).



SPINK HOLDINGS LIMITED

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2022

4. Fixed asset investments

	Investments in subsidiary companies £
<b>Cost or valuation</b>	
At 1 January 2022	1,000
At 31 December 2022	1,000
<b>Net book value</b>	
At 31 December 2022	1,000
<i>At 31 December 2021</i>	<i>1,000</i>

5. Debtors

	2022 £	2021 £
Amounts owed by group undertakings	-	295,864
	-	295,864

6. Creditors: Amounts falling due within one year

	2022 £	2021 £
Amounts owed to group undertakings	-	294,652
	-	294,652

7. Share capital

	2022 £	2021 £
<b>Allotted, called up and fully paid</b>		
1 (2021 - 900,000) Ordinary share of £1.00	1	900,000

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**SPINK HOLDINGS LIMITED**

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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2022**

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**8. Related party transactions**

The company has taken advantage of the exemption from some of the requirements in section 33 Related Party Disclosures from disclosing transactions with other members of the group.

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.