Registered number: 08777765

CAKE BOX HOLDINGS LIMITED (FORMERLY KNOWN AS SCPD HOLDINGS LIMITED)

DIRECTORS' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2017

CAKE BOX HOLDINGS LIMITED (FORMERLY KNOWN AS SCPD HOLDINGS LIMITED)

COMPANY INFORMATION

Directors	P Dass S R Chamdal
Registered number	08777765
Registered office	20 - 22 Jute Lane Enfield Middlesex EN3 7PJ
Independent auditors	Barnes Roffe LLP Chartered Accountants Statutory Auditor Leytonstone House Leytonstone London E11 1GA

CAKE BOX HOLDINGS LIMITED (FORMERLY KNOWN AS SCPD HOLDINGS LIMITED)

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DIRECTORS' REPORT
FOR THE YEAR ENDED 31 MARCH 2017

The directors present their report and the financial statements for the year ended 31 March 2017.

Directors' responsibilities statement

The directors are responsible for preparing the Directors' report and the financial statements in accordance with applicable law and regulations.

Company law requires the directors to prepare financial statements for each financial year. Under that law the directors have elected to prepare the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'. Under company law the directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the Company and of the profit or loss of the Company for that period.

In preparing these financial statements, the directors are required to:

- select suitable accounting policies for the Company's financial statements and then apply them consistently;
- make judgments and accounting estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Company will continue in business.

The directors are responsible for keeping adequate accounting records that are sufficient to show and explain the Company's transactions and disclose with reasonable accuracy at any time the financial position of the Company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the Company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Results and dividends

The profit for the year, after taxation, amounted to £70,000 *(2016 - £1,520,824)*.

Directors

The directors who served during the year were:

P Dass
S R Chamdal

DIRECTORS' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2017

Disclosure of information to auditors

Each of the persons who are directors at the time when this Directors' report is approved has confirmed that:

- so far as the director is aware, there is no relevant audit information of which the Company's auditors are unaware, and
- the director has taken all the steps that ought to have been taken as a director in order to be aware of any relevant audit information and to establish that the Company's auditors are aware of that information.

Post balance sheet events

There have been no significant events affecting the Company since the year end.

Auditors

The auditors, Barnes Roffe LLP, will be proposed for reappointment in accordance with section 485 of the Companies Act 2006.

This report was approved by the board on 24 July 2017 and signed on its behalf.

P Dass
Director

INDEPENDENT AUDITORS' REPORT TO THE SHAREHOLDERS OF CAKE BOX HOLDINGS LIMITED (FORMERLY KNOWN AS SCPD HOLDINGS LIMITED)

We have audited the financial statements of Cake Box Holdings Limited (Formerly known as SCPD Holdings Limited) for the year ended 31 March 2017, set out on pages 5 to 9. The relevant financial reporting framework that has been applied in their preparation is applicable law and the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

This report is made solely to the Company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the Company's members those matters we are required to state to them in an Auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Company and the Company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Respective responsibilities of Directors and Auditors

As explained more fully in the Directors' responsibilities statement on page 1, the directors are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view. Our responsibility is to audit and express an opinion on the financial statements in accordance with applicable law and International Standards on Auditing (UK and Ireland). Those standards require us to comply with the Financial Reporting Council's Ethical Standards for Auditors.

Scope of the audit of the financial statements

A description of the scope of an audit of financial statements is provided on the Financial Reporting Council's website at www.frc.org.uk/auditscopeukprivate.

Opinion on financial statements

In our opinion the financial statements:

- give a true and fair view of the state of the Company's affairs as at 31 March 2017 and of its profit or loss for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Opinion on other matter prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit, the information given in the Directors' report for the financial year for which the financial statements are prepared is consistent with those financial statements and this report has been prepared in accordance with applicable legal requirements.

INDEPENDENT AUDITORS' REPORT TO THE SHAREHOLDERS OF CAKE BOX HOLDINGS LIMITED (FORMERLY KNOWN AS SCPD HOLDINGS LIMITED) (CONTINUED)

Matters on which we are required to report by exception

In the light of our knowledge and understanding of the Company and its environment obtained in the course of the audit, we have not identified material misstatements in the Directors' report.

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of directors' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the directors were not entitled to take advantage of the small companies' exemption from the requirement to prepare a Strategic report.

Stuart Moon.

Stuart Moon (Senior statutory auditor)

for and on behalf of
Barnes Roffe LLP
Chartered Accountants
Statutory Auditor
Leytonstone House
Leytonstone
London
E11 1GA

Date: 27 July 2017.

STATEMENT OF COMPREHENSIVE INCOME
FOR THE YEAR ENDED 31 MARCH 2017

	2017 £	*2016* *£*
Administrative expenses	-	*(9,176)*
Operating profit/(loss)	-	*(9,176)*
Income from shares in group undertakings	**70,000**	*1,530,000*
Profit before tax	**70,000**	*1,520,824*
Profit for the financial year	**70,000**	*1,520,824*

There were no recognised gains and losses for 2017 or 2016 other than those included in the statement of comprehensive income.

There was no other comprehensive income for 2017 (2016:£NIL).

The notes on pages 7 to 9 form part of these financial statements.

BALANCE SHEET
AS AT 31 MARCH 2017

	Note		2017 £		2016 £
Fixed assets					
Investments	5		**200**		*200*
			200		*200*
Current assets					
Cash at bank and in hand		**110**		*110*	
		110		*110*	
Creditors: amounts falling due within one year	6	**(9,286)**		*(9,286)*	
Net current liabilities			**(9,176)**		*(9,176)*
Total assets less current liabilities			**(8,976)**		*(8,976)*
Net liabilities			**(8,976)**		*(8,976)*
Capital and reserves					
Called up share capital			**160**		*160*
Capital redemption reserve			**40**		*40*
Profit and loss account			**(9,176)**		*(9,176)*
			(8,976)		*(8,976)*

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

24 July 2017.

P Dass

P Dass
Director

The notes on pages 7 to 9 form part of these financial statements.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2017

1. General information

SCPD Holdings Limited is a private company, limited by shares, registered in England and Wales, registration number 08777765. The registered office is 20 - 22 Jute Lane, Enfield, Middlesex, EN3 7PJ

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 Company's transition date to Section 1A of Financial Reporting Standard 102 was 1 April 2015. The Company's financial statements for the year ended 31 March 2016 were prepared under previous United Kingdom Generally Accepted Accounting Practice.

The following principal accounting policies have been applied:

2.2 Valuation of investments

Investments in subsidiaries are measured at cost less accumulated impairment.

2.3 Creditors

Short term creditors are measured at the transaction price.

2.4 Dividends

Equity dividends are recognised when they become legally payable. Interim equity dividends are recognised when paid. Final equity dividends are recognised when approved by the shareholders at an annual general meeting. Dividends on shares recognised as liabilities are recognised as expenses and classified within interest payable.

3. Judgments in applying accounting policies and key sources of estimation uncertainty

The judgements applied are consistent with standard accounting practice in the United Kingdom.

4. Employees

The average monthly number of employees, including directors, during the year was 2 *(2016 - 2)*.

5. Fixed asset investments

	Investments in subsidiary companies £
Cost or valuation	
At 1 April 2016	**200**
At 31 March 2017	**200**
Net book value	
At 31 March 2017	**200**
At 31 March 2016	*200*

Subsidiary undertakings

The following were subsidiary undertakings of the Company:

Name	Country of incorporation	Class of shares	Holding	Principal activity
Eggfree Cake Box Limited	England & Wales	Ordinary	100 %	Retail of confectionery
Chaz Limited	England & Wales	Ordinary	100 %	Property holding

The aggregate of the share capital and reserves as at 31 March 2017 and of the profit or loss for the year ended on that date for the subsidiary undertakings were as follows:

	Aggregate of share capital and reserves £	Profit/(loss) £
Eggfree Cake Box Limited	**1,971,519**	**1,658,258**
Chaz Limited	**524,891**	**494,544**
	2,496,410	**2,152,802**

6. Creditors: Amounts falling due within one year

	2017 £	*2016* *£*
Other creditors	**9,286**	*9,286*
	9,286	*9,286*

7. Commitments under operating leases

The Company had no commitments under the non-cancellable operating leases as at the balance sheet date.

8. Related party transactions

The Company has taken advantage of the exemption, under FRS 102 paragraph 1.12 and paragraph 33.1A, from disclosing transactions with wholly owned group companies.

9. First time adoption of FRS 102

The policies applied under the entity's previous accounting framework are not materially different to FRS 102 and have not impacted on equity or profit or loss. The entity's transition date was 1 April 2015. The last financial statements for the year ended 31 March 2016 were the last to be prepared under the previous UK GAAP.