

Registered number  
03253597

C & C Holdings Limited

Unaudited Filleted Accounts

31 March 2022

**C & C Holdings Limited****Registered number:** 03253597**Balance Sheet****as at 31 March 2022**

	Notes	2022 £	2021 £
<b>Fixed assets</b>			
Tangible assets	4	700	1,050
Investments	5	88,000	88,000
		<u>88,700</u>	<u>89,050</u>
<b>Current assets</b>			
Debtors	6	344,350	329,900
Cash at bank and in hand		291,625	56,545
		<u>635,975</u>	<u>386,445</u>
<b>Creditors: amounts falling due within one year</b>	7	(148,640)	(150,351)
<b>Net current assets</b>		<u>487,335</u>	<u>236,094</u>
<b>Net assets</b>		<u>576,035</u>	<u>325,144</u>
<b>Capital and reserves</b>			
Called up share capital		750	750
Capital redemption reserve		250	250
Profit and loss account		575,035	324,144
<b>Shareholders' funds</b>		<u>576,035</u>	<u>325,144</u>

The directors are satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

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

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The accounts have been prepared and delivered in accordance with the special provisions applicable to companies subject to the small companies regime. The profit and loss account has not been delivered to the Registrar of Companies.

G S Asopa

Director

Approved by the board on 9 November 2022

**C & C Holdings Limited**  
**Notes to the Accounts**  
**for the year ended 31 March 2022**

**1 Accounting policies**

***Basis of preparation***

The accounts have been prepared under the historical cost convention and in accordance with FRS 102, The Financial Reporting Standard applicable in the UK and Republic of Ireland (as applied to small entities by section 1A of the standard).

***Turnover***

Turnover is measured at the fair value of the consideration received or receivable and represents revenue earned from the rendering of services. It is recognised by reference to the stage of completion of the contract.

***Tangible fixed assets***

Tangible fixed assets are measured at cost less accumulative depreciation and any accumulative impairment losses. Depreciation is provided on all tangible fixed assets at rates calculated to write off the cost, less estimated residual value, of each asset evenly over its expected useful life, as follows:

Tools and equipment	over 4 years
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***Investments***

Investments in subsidiaries are measured at cost less any accumulated impairment losses.

***Debtors***

Short term debtors (including loans repayable within 12 months) are measured at transaction price (which is usually the invoice price or amount lent), less any impairment losses for bad and doubtful debts.

***Creditors***

Short term creditors (including loans repayable within 12 months) are measured at transaction price.

***Taxation***

A current tax liability is recognised for the tax payable on the taxable profit of the current and past periods. A current tax asset is recognised in respect of a tax loss that can be carried back to recover tax paid in a previous period. Deferred tax is recognised in respect of all timing differences between the recognition of income and expenses in the financial statements and their inclusion in tax assessments.

***Foreign currency translation***

Transactions in foreign currencies are initially recognised at the rate of exchange ruling at the date of the transaction. At the end of each reporting period foreign currency monetary items are translated at the closing rate of exchange. Non-monetary items that are measured at historical cost are translated at the rate ruling at the date of the transaction. All differences are charged to profit or loss.

***Group accounts***

The company and its subsidiaries qualify as a small group under the provisions of section 383

Companies Act 2006 and is not required to prepare consolidated accounts. These accounts are those of the parent company only.

<b>2 Employees</b>	<b>2022</b>	<b>2021</b>
	<b>Number</b>	<b>Number</b>

Average number of persons employed by the company	<u>4</u>	<u>4</u>
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**3 Taxation**

The charge for taxation represents withholding tax on foreign income and any additional corporation tax payable on the adjusted profits.

**4 Tangible fixed assets**

	<b>Tools and equipment</b>
	<b>£</b>
<b>Cost</b>	
At 1 April 2021	6,491
At 31 March 2022	<u>6,491</u>
<b>Depreciation</b>	
At 1 April 2021	5,441
Charge for the year	350
At 31 March 2022	<u>5,791</u>
<b>Net book value</b>	
At 31 March 2022	<u>700</u>
At 31 March 2021	1,050

**5 Investments**

	<b>Investments in subsidiary undertakings</b>
	<b>£</b>
<b>Cost</b>	
At 1 April 2021	88,000
At 31 March 2022	<u>88,000</u>

The subsidiary undertakings are incorporated in India.

<b>6 Debtors</b>	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>

Amounts owed by group undertakings and undertakings in which the company has a participating interest

344,350	329,900
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**7 Creditors: amounts falling due within one year**

<b>2022</b>	<b>2021</b>
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<b>£</b>	<b>£</b>
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Taxation and social security costs

1,127	831
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Other creditors

147,513	149,520
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148,640	150,351
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**8 Related party transactions**

During the year certain directors provided funding for the company and at the year end G S Asopa was owed £69,483 (2021 £69,189) by the company, B E Clements was owed £72,830 (2021 £ 7 2 , 8 3 0 ) .

During the year the company invoiced management, technical and other service charges of £60,000 (2021 £62,468) and loan interest of £17,000 (2021 £17,000) to Star Coolers & Condensers Pvt Ltd. Included in the debtor "Amounts owed by subsidiary undertakings" at the year end was a balance of £344,250 (2021 £329,900) owed by that company.

**9 Other information**

C & C Holdings Limited is a private company limited by shares and incorporated in England. Its registered office is:

23 Wilderness Heights

West End

Southampton

Hampshire

SO18 3PS

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