

C.A. HOLDINGS LTD
Financial Statements
for the Year Ended 31 May 2022

**Contents of the Financial Statements
for the year ended 31 May 2022**

	Page
Company Information	1
Balance Sheet	2
Notes to the Financial Statements	3

C.A. HOLDINGS LTD
Company Information
for the year ended 31 May 2022

Directors:	E Atkin C J Atkin R J Atkin L E Atkin
Secretaries:	B Gold R I Harris
Registered office:	16 Rosemont Road London NW3 6NE
Registered number:	05546528 (England and Wales)
Accountants:	Haines Watts Chartered Accountants New Derwent House 69-73 Theobalds Road London WC1X 8TA
Bankers:	Handlesbanken AB 3rd Floor 26 Jermyn Street London SW1Y 6JD

Balance Sheet
31 May 2022

	Notes	£	2022 £	£	2021 £
Fixed assets					
Tangible assets	4		-		6,066
Current assets					
Debtors	5	5,479,797		5,479,851	
Cash at bank		<u>7,952</u>		<u>26,343</u>	
		5,487,749		5,506,194	
Creditors					
Amounts falling due within one year	6	<u>13,619,075</u>		<u>13,632,614</u>	
Net current liabilities			<u>(8,131,326)</u>		<u>(8,126,420)</u>
Total assets less current liabilities			<u>(8,131,326)</u>		<u>(8,120,354)</u>
Capital and reserves					
Called up share capital	7		355,750		355,750
Retained earnings	8		<u>(8,487,076)</u>		<u>(8,476,104)</u>
Shareholders' funds			<u>(8,131,326)</u>		<u>(8,120,354)</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 May 2022.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 May 2022 in accordance with Section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for:

- (a) ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of each financial year and of its profit or loss for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

The financial statements have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies regime.

In accordance with Section 444 of the Companies Act 2006, the Income Statement has not been delivered.

The financial statements were approved by the Board of Directors and authorised for issue on 24 February 2023 and were signed on its behalf by:

E Atkin - Director

**Notes to the Financial Statements
for the year ended 31 May 2022**

1. Statutory information

C A Holdings Ltd is a private limited company, limited by shares, registered in England and Wales. The company's registered number and registered office address can be found on the Company Information page.

2. Accounting policies

Basis of preparing the financial statements

These financial statements have been prepared in accordance with Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" including the provisions of Section 1A "Small Entities" and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Going concern

The company meets its day-to-day working capital requirements through its directors' loans. The directors will provide the necessary financial support to enable the company to continue in operational existence and meet its liabilities as they fall due for the foreseeable future. The directors, therefore have a reasonable expectation that the company has adequate resources to continue in operational existence for the foreseeable future. For these reasons, the directors continue to adopt the going concern basis in preparing the financial statements.

Turnover

Turnover represents management fees receivable for head office costs incurred on behalf of connected companies and is stated net of VAT.

Tangible fixed assets

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its useful life, as follows:

Fixtures and fittings	25% straight line
Motor vehicles	15% straight line

Taxation

Taxation for the year comprises current and deferred tax. Tax is recognised in the Income Statement, except to the extent that it relates to items recognised in other comprehensive income or directly in equity.

Current or deferred taxation assets and liabilities are not discounted.

Current tax is recognised at the amount of tax payable using the tax rates and laws that have been enacted or substantively enacted by the balance sheet date.

Deferred tax

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date.

Timing differences arise from the inclusion of income and expenses in tax assessments in periods different from those in which they are recognised in financial statements. Deferred tax is measured using tax rates and laws that have been enacted or substantively enacted by the year end and that are expected to apply to the reversal of the timing difference.

Unrelieved tax losses and other deferred tax assets are recognised only to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits.

Pension costs and other post-retirement benefits

The company operates a defined contribution pension scheme. Contributions payable to the company's pension scheme are charged to profit or loss in the period to which they relate.

Notes to the Financial Statements - continued
for the year ended 31 May 2022

2. Accounting policies - continued

Financial instruments policy

Financial assets and financial liabilities are recognised in the balance sheet when the company becomes a party to the contractual provisions of the instrument.

Trade and other debtors and creditors are classified as basic financial instruments and measured at initial recognition at transaction price. Debtors and creditors are subsequently measured at amortised cost using the effective interest rate method. A provision is established when there is objective evidence that the company will not be able to collect all amounts due.

Cash and cash equivalents are classified as basic financial instruments and comprise cash in hand and at bank and bank overdrafts which are an integral part of the company's cash management.

Financial liabilities and equity instruments issued by the company are classified in accordance with the substance of the contractual arrangements entered into and the definitions of a financial liability and an equity instrument. An equity instrument is any contract that evidences a residual interest in the assets of the company after deducting all of its liabilities. Equity instruments issued by the company are recorded at the proceeds received, net of direct issue costs.

3. Employees and directors

The average number of employees during the year was NIL (2021 - NIL).

4. Tangible fixed assets

	Fixtures and fittings £	Motor vehicles £	Totals £
Cost			
At 1 June 2021 and 31 May 2022	142,167	16,200	158,367
Depreciation			
At 1 June 2021	140,151	12,150	152,301
Charge for year	2,016	4,050	6,066
At 31 May 2022	142,167	16,200	158,367
Net book value			
At 31 May 2022	-	-	-
At 31 May 2021	2,016	4,050	6,066

5. Debtors: amounts falling due within one year

	2022 £	2021 £
Other debtors	5,479,797	5,479,851

6. Creditors: amounts falling due within one year

	2022 £	2021 £
Trade creditors	-	900
Other creditors	13,619,075	13,631,714
	13,619,075	13,632,614

Notes to the Financial Statements - continued
for the year ended 31 May 20227. **Called up share capital****Allotted, issued and fully paid:**

Number:	Class:	Nominal value:	2022 £	2021 £
355,750	Ordinary	£1	<u>355,750</u>	<u>355,750</u>

8. **Reserves****Retained
earnings
£**

At 1 June 2021	(8,476,104)
Deficit for the year	(10,972)
At 31 May 2022	<u>(8,487,076)</u>

9. **Related party disclosures**

As at the year end loans totalling £12,660,657 (2021: £12,672,795) were due to the directors.

As at the year end £956,000 (2021: £956,000) was owed to a trust controlled by the directors.

Included in debtors at the year end is £5,479,798 (2021: £5,479,741) due from companies controlled by the directors.

10. **Ultimate controlling party**

The ultimate controlling party is E Atkin.

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.