

CAH ESTATES (2) LIMITED
Financial Statements
for the Year Ended 31 May 2017

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CAH ESTATES (2) LIMITED

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for the year ended 31 May 2017**

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CAH ESTATES (2) LIMITED

**Company Information
for the year ended 31 May 2017**

Directors: E Atkin
C J Atkin

Secretaries: B Gold
R I Harris

Registered office: 16 Rosemont Road
London
NW3 6NE

Registered number: 05798194 (England and Wales)

Auditors: Haines Watts
Chartered Accountants & Statutory Auditor
New Derwent House
69-73 Theobalds Road
London
WC1X 8TA

CAH ESTATES (2) LIMITED (REGISTERED NUMBER: 05798194)

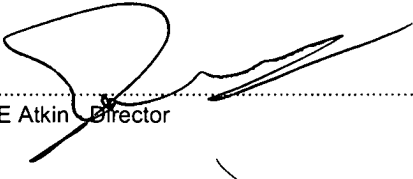
Balance Sheet
31 May 2017

	Notes	£	2017 £	£	2016 £
Fixed assets					
Tangible assets	3		2,067,754		2,074,534
Current assets					
Debtors	4	100,447		128,975	
Cash in hand		-		200	
		<u>100,447</u>		<u>129,175</u>	
Creditors					
Amounts falling due within one year	5	<u>2,186,339</u>		<u>2,146,259</u>	
Net current liabilities			<u>(2,085,892)</u>		<u>(2,017,084)</u>
Total assets less current liabilities			<u>(18,138)</u>		<u>57,450</u>
Capital and reserves					
Called up share capital	7		2		2
Retained earnings	8		<u>(18,140)</u>		<u>57,448</u>
Shareholders' funds			<u>(18,138)</u>		<u>57,450</u>

The financial statements have been prepared and delivered in accordance with the provisions of Part 15 of the Companies Act 2006 relating to small companies.

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 on 20/11/2017 and were signed on its behalf by:


.....
E Atkin Director

CAH ESTATES (2) LIMITED

Notes to the Financial Statements for the year ended 31 May 2017

1. Statutory information

CAH Estates (2) Limited is a private 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

Turnover

Turnover represents rents and other property income receivable for the year net of Value Added Tax.

Tangible fixed assets and depreciation

Tangible fixed assets other than freehold land 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 expected useful life, as follows:

Plant and machinery	15% straight line
Computer equipment	25% straight line
Fixtures, fittings & equipment	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.

Deferred tax

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

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.

Key sources of estimation uncertainty and judgements

The preparation of financial statements in conformity with generally accepted accounting practice requires management to make estimates and judgement that affect the reported amounts of assets and liabilities as well as the disclosure of contingent assets and liabilities at the balance sheet date and the reported amounts of revenues and expenses during the reporting period.

There are no significant estimates included within the accounts

Going concern

The Company meets its day-to-day working capital requirements through its bank facilities and 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.

CAH ESTATES (2) LIMITED

**Notes to the Financial Statements - continued
for the year ended 31 May 2017**

3. Tangible fixed assets

	Freehold property £	Plant and machinery £	Fixtures and fittings £	Computer equipment £	Totals £
Cost					
At 1 June 2016 and 31 May 2017	2,062,979	24,982	31,121	20,274	2,139,356
Depreciation					
At 1 June 2016	-	19,482	25,066	20,274	64,822
Charge for year	-	3,300	3,480	-	6,780
At 31 May 2017	-	22,782	28,546	20,274	71,602
Net book value					
At 31 May 2017	2,062,979	2,200	2,575	-	2,067,754
At 31 May 2016	2,062,979	5,500	6,055	-	2,074,534

4. Debtors: amounts falling due within one year

	2017 £	2016 £
Trade debtors	420	840
Amounts owed by group undertakings	97,415	96,494
Other debtors	2,612	31,641
	<u>100,447</u>	<u>128,975</u>

5. Creditors: amounts falling due within one year

	2017 £	2016 £
Bank loans and overdrafts	159,612	86,565
Trade creditors	-	33,380
Amounts owed to group undertakings	2,023,957	2,023,443
Taxation and social security	182	182
Other creditors	2,588	2,689
	<u>2,186,339</u>	<u>2,146,259</u>

6. Secured debts

Loans are secured over a floating charge across the C. A. Holdings Plc group.

7. Called up share capital

Allotted, issued and fully paid:

Number:	Class:	Nominal value:	2017 £	2016 £
2	Ordinary	£1	<u>2</u>	<u>2</u>

CAH ESTATES (2) LIMITED

**Notes to the Financial Statements - continued
for the year ended 31 May 2017**

8. Reserves

	Retained earnings £
At 1 June 2016	57,448
Deficit for the year	(75,588)
At 31 May 2017	<u>(18,140)</u>

9. Disclosure under Section 444(5B) of the Companies Act 2006

The Auditors' Report was unqualified.

Gary Staunton (Senior Statutory Auditor)
for and on behalf of Haines Watts

10. Related party relationships and transactions

The company has taken advantage of exemption, under the terms of Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland', not to disclose related party transactions with wholly owned subsidiaries within the group.

11. Control

The company's parent company is C.A. Holdings Plc, a company registered in England and Wales.