

**Financial Statements for the Year Ended 31 December 2019**

**for**

**8c Investment Ltd**

Aequitas  
Chartered Accountants  
& Statutory Auditors  
Elthorne Gate  
64 High Street  
Pinner  
HA5 5QA

**Contents of the Financial Statements  
for the Year Ended 31 December 2019**

---

	<b>Page</b>
<b>Company Information</b>	<b>1</b>
<b>Balance Sheet</b>	<b>2</b>
<b>Notes to the Financial Statements</b>	<b>3</b>

---

**Company Information  
for the Year Ended 31 December 2019**

---

**DIRECTORS:**

Mr HC Patel  
Miss PH Patel  
Mrs AH Patel

**REGISTERED OFFICE:**

Unit 21 The Io Centre  
Armstrong Road  
London  
SE18 6RS

**REGISTERED NUMBER:**

05863306 (England and Wales)

**AUDITORS:**

Aequitas  
Chartered Accountants  
& Statutory Auditors  
Elthorne Gate  
64 High Street  
Pinner  
HA5 5QA

**Balance Sheet**  
**31 December 2019**

	Notes	31.12.19 £	£	31.12.18 £	£
<b>FIXED ASSETS</b>					
Investments	4		1,503,000		1,503,000
<b>CURRENT ASSETS</b>					
Debtors	5	787,809		587,809	
Cash at bank and in hand		<u>2,588</u>		<u>2,680</u>	
		790,397		590,489	
<b>CREDITORS</b>					
Amounts falling due within one year	6	<u>978</u>		<u>978</u>	
<b>NET CURRENT ASSETS</b>			<u>789,419</u>		<u>589,511</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			<u>2,292,419</u>		<u>2,092,511</u>
<b>CAPITAL AND RESERVES</b>					
Called up share capital			1,504,000		1,504,000
Retained earnings			<u>788,419</u>		<u>588,511</u>
<b>SHAREHOLDERS' FUNDS</b>			<u>2,292,419</u>		<u>2,092,511</u>

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 Statement of Income and Retained Earnings has not been delivered.

The financial statements were approved by the Board of Directors and authorised for issue on 28 December 2020 and were signed on its behalf by:

Mr HC Patel - Director

**Notes to the Financial Statements  
for the Year Ended 31 December 2019**

---

**1. STATUTORY INFORMATION**

8c Investment Ltd 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.

The presentation currency of the financial statements is the Pound Sterling (£).

**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.

**Preparation of consolidated financial statements**

The financial statements contain information about 8c Investment Ltd as an individual Company and do not contain consolidated financial information as the parent of a group. The Company is exempt under Section 400 of the Companies Act 2006 from the requirements to prepare consolidated financial statements as it and its subsidiary undertakings are included by full consolidation in the consolidated financial statements of its parent, Dablu Ltd, 29 Orchard Road, Bromley, Kent BR1 2PR.

**Investments in subsidiaries**

Investments in subsidiary undertakings are recognised at cost.

**Taxation**

Taxation for the year comprises current and deferred tax. Tax is recognised in the Statement of Income and Retained Earnings, 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.

**Notes to the Financial Statements - continued**  
**for the Year Ended 31 December 2019**

**2. ACCOUNTING POLICIES - continued**

**Foreign currencies**

Assets and liabilities in foreign currencies are translated into sterling at the rates of exchange ruling at the balance sheet date. Transactions in foreign currencies are translated into sterling at the rate of exchange ruling at the date of transaction. Exchange differences are taken into account in arriving at the operating result.

**3. EMPLOYEES AND DIRECTORS**

The average number of employees during the year was NIL (2018 - NIL).

**4. FIXED ASSET INVESTMENTS**

	Shares in group undertaking £
<b>COST</b>	
At 1 January 2019	
and 31 December 2019	<u>1,503,000</u>
<b>NET BOOK VALUE</b>	
At 31 December 2019	<u>1,503,000</u>
At 31 December 2018	<u>1,503,000</u>

**5. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31.12.19	31.12.18
	£	£
Amounts owed by group undertakings	<u>787,809</u>	<u>587,809</u>

**6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31.12.19	31.12.18
	£	£
Other creditors	<u>978</u>	<u>978</u>

**7. DISCLOSURE UNDER SECTION 444(5B) OF THE COMPANIES ACT 2006**

The Report of the Auditors was unqualified.

Pankaj Patel (Senior Statutory Auditor)  
 for and on behalf of Aequitas

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.