

# CCgroup Marketing Communications Limited

Unaudited Financial Statements

For the year ended 30 June 2022

For Filing with Registrar

Company Registration No. 08572673 (England and Wales)

# CCgroup Marketing Communications Limited

## Company Information

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|                          |                            |                              |
|--------------------------|----------------------------|------------------------------|
| <b>Directors</b>         | Mr R Fogg                  |                              |
|                          | Mr P Nolan                 |                              |
|                          | Mr T Trotter               |                              |
|                          | Ms A Logan                 |                              |
|                          | Mr D Lowther               |                              |
|                          | Ms K De Cozar              |                              |
|                          | Ms A Fogg                  | (Appointed 11 November 2022) |
|                          | Ms R Nolan                 | (Appointed 11 November 2022) |
| <b>Secretary</b>         | Speafi Secretarial Limited |                              |
|                          | Ms A Fogg                  |                              |
|                          | Ms R Nolan                 |                              |
| <b>Company number</b>    | 08572673                   |                              |
| <b>Registered office</b> | 1 London Street            |                              |
|                          | Reading                    |                              |
|                          | Berkshire                  |                              |
|                          | RG1 4QW                    |                              |
| <b>Accountants</b>       | Moore Kingston Smith LLP   |                              |
|                          | Charlotte Building         |                              |
|                          | 17 Gresse Street           |                              |
|                          | London                     |                              |
|                          | W1T 1QL                    |                              |

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# CCgroup Marketing Communications Limited

## Balance Sheet

As at 30 June 2022

|                             | Notes | 2022<br>£ | £         | 2021<br>£ | £         |
|-----------------------------|-------|-----------|-----------|-----------|-----------|
| <b>Fixed assets</b>         |       |           |           |           |           |
| Investments                 | 3     |           | 2,624,060 |           | 2,624,060 |
| <b>Current assets</b>       |       |           |           |           |           |
| Debtors                     | 4     | 14,214    |           | 390       |           |
| <b>Net current assets</b>   |       |           | 14,214    |           | 390       |
| <b>Net assets</b>           |       |           | 2,638,274 |           | 2,624,450 |
| <b>Capital and reserves</b> |       |           |           |           |           |
| Called up share capital     | 6     |           | 293,274   |           | 293,136   |
| Share premium account       |       |           | 13,685    |           | -         |
| Capital redemption reserve  |       |           | 776,717   |           | 776,717   |
| Profit and loss reserves    |       |           | 1,554,598 |           | 1,554,597 |
| <b>Total equity</b>         |       |           | 2,638,274 |           | 2,624,450 |

The directors of the company have elected not to include a copy of the profit and loss account within the financial statements.

For the financial year ended 30 June 2022 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

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

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

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

The financial statements were approved by the board of directors and authorised for issue on 2 December 2022 and are signed on its behalf by:

Ms A Logan  
Director

Company Registration No. 08572673

# CCgroup Marketing Communications Limited

## Statement of Changes in Equity

For the year ended 30 June 2022

|  | Notes | Share capital<br>£ | Share<br>premium<br>account<br>£ | Capital<br>redemption<br>reserve<br>£ | Profit and<br>loss reserves<br>£ | Total<br>£ |
|--|-------|--------------------|----------------------------------|---------------------------------------|----------------------------------|------------|
| <b>Balance at 1 July 2020</b>                      |       | 293,136            | -                                | 776,717                               | 1,542,158                        | 2,612,011  |
| <b>Year ended 30 June 2021:</b>                    |       |                    |                                  |                                       |                                  |            |
| Profit and total comprehensive income for the year |       | -                  | -                                | -                                     | 963,517                          | 963,517    |
| Dividends  |       | -                  | -                                | -                                     | (951,078)                        | (951,078)  |
| <b>Balance at 30 June 2021</b>                     |       | 293,136            | -                                | 776,717                               | 1,554,597                        | 2,624,450  |
| <b>Year ended 30 June 2022:</b>                    |       |                    |                                  |                                       |                                  |            |
| Profit and total comprehensive income for the year |       | -                  | -                                | -                                     | 401,885                          | 401,885    |
| Issue of share capital                             | 6     | 138                | 13,685                           | -                                     | -                                | 13,823     |
| Dividends  |       | -                  | -                                | -                                     | (401,884)                        | (401,884)  |
| <b>Balance at 30 June 2022</b>                     |       | 293,274            | 13,685                           | 776,717                               | 1,554,598                        | 2,638,274  |

# CCgroup Marketing Communications Limited

## Notes to the Financial Statements

For the year ended 30 June 2022

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### 1 Accounting policies

#### Company information

CCgroup Marketing Communications Limited is a private company limited by shares incorporated in England and Wales. The registered office is 1 London Street, Reading, Berkshire, RG1 4QW.

#### 1.1 Accounting convention

These financial statements have been prepared in accordance with FRS 102 1A "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the requirements of the Companies Act 2006 as applicable to companies subject to the small companies regime.

The financial statements are prepared in sterling, which is the functional currency of the company. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

#### 1.2 Going concern

At the time of approving the financial statements, the directors have a reasonable expectation that the company has adequate resources to continue in operational existence for the foreseeable future. Thus the directors continue to adopt the going concern basis of accounting in preparing the financial statements.

At the balance sheet date, the company made a profit for the year of £401,885 (2021: £963,517) and had net assets at that date of £2,638,274 (2021: £2,624,450 ). The financial statements have been prepared on a going concern basis which the directors consider to be appropriate.

Consequently, the directors are confident that the company will have sufficient funds to continue to meet its liabilities as they fall due for at least 12 months from the date of approval of the financial statements and therefore have prepared the financial statements on a going concern basis.

#### 1.3 Fixed asset investments

Interests in subsidiaries, associates and jointly controlled entities are initially measured at cost and subsequently measured at cost less any accumulated impairment losses. The investments are assessed for impairment at each reporting date and any impairment losses or reversals of impairment losses are recognised immediately in profit or loss.

A subsidiary is an entity controlled by the company. Control is the power to govern the financial and operating policies of the entity so as to obtain benefits from its activities.

#### 1.4 Financial instruments

The company only has basic financial instruments measured at amortised cost, with no financial instruments classified as other or basic instruments measured at fair value.

#### 1.5 Equity instruments

Equity instruments issued by the company are recorded at the proceeds received, net of transaction costs. Dividends payable on equity instruments are recognised as liabilities once they are no longer at the discretion of the company.

Changes in the fair value of derivatives that are designated and qualify as fair value hedges are recognised in profit or loss immediately, together with any changes in the fair value of the hedged asset or liability that are attributable to the hedged risk.

# CCgroup Marketing Communications Limited

## Notes to the Financial Statements (Continued)

For the year ended 30 June 2022

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### 1 Accounting policies (Continued)

#### 1.6 Share-based payments

The fair value of equity-settled share based payments to employees is determined at the date of grant and is expensed on a straight-line basis over the vesting period based on the company's estimate of shares or options which will eventually vest. No change has been recognised as it is not material.

### 2 Employees

The average monthly number of persons (including directors) employed by the company during the year was 5 (2021: 5).

### 3 Fixed asset investments

|  | 2022<br>£ | 2021<br>£ |
|--|-----------|-----------|
| Shares in group undertakings and participating interests | 2,624,060 | 2,624,060 |

CCgroup Communications Limited, the company's wholly owned subsidiary, itself owns all the share capital of Aperture Insight Advisory Limited (previously Escapade PR Limited) at a cost of £2 which is also equal to the aggregate capital and reserves of that company. This is therefore an indirectly owned subsidiary. Aperture Insight Advisory Limited was incorporated on 25 July 2006, it is a dormant company and no trading has taken place since its incorporation.

### 4 Debtors

|   | 2022<br>£     | 2021<br>£  |
|---|---------------|------------|
| <b>Amounts falling due within one year:</b> |               |            |
| Amounts owed by group undertakings          | 13,824        | -          |
| Other debtors                               | 390           | 390        |
|   | <u>14,214</u> | <u>390</u> |

# CCgroup Marketing Communications Limited

## Notes to the Financial Statements (Continued)

For the year ended 30 June 2022

### 5 Share-based payment transactions

|                             | Number of share options |                | Weighted average exercise price |           |
|-----------------------------|-------------------------|----------------|---------------------------------|-----------|
|                             | 2022<br>Number          | 2021<br>Number | 2022<br>£                       | 2021<br>£ |
| Outstanding at 1 July 2021  | 691,180                 | 691,180        | 0.10                            | 0.10      |
| Exercised                   | (138,236)               | -              | 0.10                            | -         |
| Outstanding at 30 June 2022 | 552,944                 | 691,180        | 0.10                            | 0.10      |
| Exercisable at 30 June 2022 | -                       | -              | -                               | -         |

Certain employees of the subsidiary undertaking hold options to subscribe for shares in the company at the price of £0.10. If options remain unexercised after a period of 3-5 years from the date of the grant, the options expire.

The weighted average fair value of options granted in the year was determined using the Black-Scholes option pricing model. The Black-Scholes model is considered to apply the most appropriate valuation method due to the relatively short contractual lives of the options and the requirement to exercise within a short period after the employee becomes entitled to the shares (the "vesting date").

The expected life used in the model has been adjusted, based on management's best estimate, for the effect of non-transferability, exercise restrictions, and behavioural considerations.

### 6 Called up share capital

|                               | 2022<br>Number | 2021<br>Number | 2022<br>£ | 2021<br>£ |
|-------------------------------|----------------|----------------|-----------|-----------|
| <b>Ordinary share capital</b> |                |                |           |           |
| <b>Issued and fully paid</b>  |                |                |           |           |
| Ordinary shares of 0.1p each  | 2,526,716      | 2,388,480      | 2,527     | 2,389     |
| Ordinary A shares of £1 each  | 290,747        | 290,747        | 290,747   | 290,747   |
|                               | 2,817,463      | 2,679,227      | 293,274   | 293,136   |

The Ordinary and Ordinary A shares rank pari passu in all respects other than in the event of return of assets on liquidation, wind up, or capital reduction the Ordinary A shares shall be paid in priority to the Ordinary shares.

### 7 Related party transactions

The company has taken the exemption under Section 33 Related Party Disclosures paragraph 33.1A from disclosing transactions with other members of a wholly owned group.

# CCgroup Marketing Communications Limited

Notes to the Financial Statements (Continued)

For the year ended 30 June 2022

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## **8 Controlling party**

It is the opinion of the directors that there is no ultimate controlling party.

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.