

CHA (2005) LIMITED

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2016

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CHA (2005) LIMITED

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CHA (2005) LIMITED

COMPANY INFORMATION

Directors	P Mountford C Brown G Watson
Company secretary	P M Wood
Registered number	05471124
Registered office	CHA (2005) Limited Tachbrook Park Drive Warwick CV34 6SY
Independent auditors	PricewaterhouseCoopers LLP Chartered Accountants and Statutory Auditors Exchange House Central Business Exchange Midsummer Boulevard Central Milton Keynes MK9 2DF

CHA (2005) LIMITED

DIRECTORS' REPORT FOR THE YEAR ENDED 30 JUNE 2016

The directors present their annual report and the audited financial statements for CHA (2005) Limited (the "company") for the year ended 30 June 2016.

The company is a private company limited by shares and is incorporated and domiciled in the UK.

In the prior year the company changed its accounting period from 31 December to 30 June. These financial statements therefore present the results for the year to 30 June 2016 and the comparative results presented are for the 6 month period to 30 June 2015.

Principal activity

The company is a non-trading entity.

DIRECTORS

The directors who served during the year and up to the date of signing the financial statements were:

P Mountford
C Brown
G Watson

FIRST TIME ADOPTION OF FRS 100 AND FRS 101

In the current year the group has adopted FRS 100 and FRS 101. In previous years the financial statements were prepared in accordance with applicable UK accounting standards.

This change in the basis of preparation has not materially altered the recognition and measurement requirements previously applied in accordance with UK GAAP. An explanation of the impact of the adoption of FRS 100 and FRS 101 for the first time is included in note 6.

There have been no other material amendments to the disclosure requirements previously applied in accordance with UK GAAP.

QUALIFYING THIRD PARTY INDEMNITY PROVISIONS

The Company maintained a directors' and officers' liability insurance policy throughout the financial year and up to the date of signing the financial statements.

CHA (2005) LIMITED

DIRECTORS' REPORT FOR THE YEAR ENDED 30 JUNE 2016

DIRECTORS' RESPONSIBILITIES STATEMENT

The directors are responsible for preparing the Directors' Report and the financial statements in accordance with applicable law and regulations.

Company law requires the directors to prepare financial statements for each financial year. Under that law the directors have prepared the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including Financial Reporting Standard 101 'Reduced Disclosure Framework' (FRS 101). Under company law the directors must not approve the financial statements unless satisfied that they give a true and fair view of the state of affairs of the company and of the profit or loss of the company for that period. In preparing these financial statements, the directors are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and accounting estimates that are reasonable and prudent;
- state whether applicable United Kingdom Accounting Standards, including FRS 101 have been followed, subject to any material departures disclosed and explained in the financial statements;
- notify its shareholders in writing about the use of disclosure exemptions, if any, of FRS 101 used in the preparation of financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The directors are responsible for keeping adequate accounting records that are sufficient to show and explain the company's transactions and disclose with reasonable accuracy at any time the financial position of the company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

DISCLOSURE OF INFORMATION TO AUDITORS

Each of the persons who are directors at the time when this Directors' Report is approved has confirmed that:

- so far as that director is aware, there is no relevant audit information of which the company's auditors are unaware, and
- that director has taken all the steps that ought to have been taken as a director in order to be aware of any relevant audit information and to establish that the company's auditors are aware of that information.

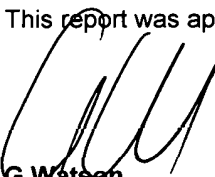
INDEPENDENT AUDITORS

The auditors, PricewaterhouseCoopers LLP, will be proposed for reappointment in accordance with section 485 of the Companies Act 2006.

SMALL COMPANIES EXEMPTION

In preparing this report, the director has taken advantage of the small companies exemptions provided by section 415A of the Companies Act 2008.

This report was approved by the board on **5 DECEMBER 2016** and signed on its behalf by:



G Watson
Director

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF CHA (2005) LIMITED

Report on the financial statements

Our opinion

In our opinion, CHA (2005) Limited's financial statements (the "financial statements"):

- give a true and fair view of the state of the company's affairs as at 30 June 2016 and of its result for the year then ended;
 - have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
 - have been prepared in accordance with the requirements of the Companies Act 2006.
-

What we have audited

The financial statements, included within the Annual Report and Financial Statements (the "Annual Report"), comprise:

- the Balance Sheet as at 30 June 2016;
- the Statement of Comprehensive Income for the year then ended;
- the Statement of Changes in Equity for the year then ended; and
- the notes to the financial statements, which include a summary of significant accounting policies and other explanatory information.

The financial reporting framework that has been applied in the preparation of the financial statements is United Kingdom Accounting Standards, comprising FRS 101 "Reduced Disclosure Framework", and applicable law (United Kingdom Generally Accepted Accounting Practice).

In applying the financial reporting framework, the directors have made a number of subjective judgements, for example in respect of significant accounting estimates. In making such estimates, they have made assumptions and considered future events.

Opinion on other matter prescribed by the Companies Act 2006

In our opinion, the information given in the Directors' Report for the financial year for which the financial statements are prepared is consistent with the financial statements.

Other matters on which we are required to report by exception

Adequacy of accounting records and information and explanations received

Under the Companies Act 2006 we are required to report to you if, in our opinion:

- we have not received all the information and explanations we require for our audit; or
- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns.

We have no exceptions to report arising from this responsibility.

Directors' remuneration

Under the Companies Act 2006 we are required to report to you if, in our opinion, certain disclosures of directors' remuneration specified by law are not made. We have no exceptions to report arising from this responsibility.

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF CHA (2005) LIMITED

Entitlement to exemptions

Under the Companies Act 2006 we are required to report to you if, in our opinion, the directors were not entitled to: prepare financial statements in accordance with the small companies regime; and take advantage of the small companies exemption from preparing a strategic report. We have no exceptions to report arising from this responsibility.

Responsibilities for the financial statements and the audit

Our responsibilities and those of the directors

As explained more fully in the Directors' Responsibilities Statement set out on page 3, the directors are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view.

Our responsibility is to audit and express an opinion on the financial statements in accordance with applicable law and International Standards on Auditing (UK and Ireland) ("ISAs (UK & Ireland)"). Those standards require us to comply with the Auditing Practices Board's Ethical Standards for Auditors.

This report, including the opinions, has been prepared for and only for the company's members as a body in accordance with Chapter 3 of Part 16 of the Companies Act 2006 and for no other purpose. We do not, in giving these opinions, accept or assume responsibility for any other purpose or to any other person to whom this report is shown or into whose hands it may come save where expressly agreed by our prior consent in writing.

What an audit of financial statements involves

We conducted our audit in accordance with ISAs (UK & Ireland). An audit involves obtaining evidence about the amounts and disclosures in the financial statements sufficient to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or error. This includes an assessment of:

- whether the accounting policies are appropriate to the company's circumstances and have been consistently applied and adequately disclosed;
- the reasonableness of significant accounting estimates made by the directors; and
- the overall presentation of the financial statements.

We primarily focus our work in these areas by assessing the directors' judgements against available evidence, forming our own judgements, and evaluating the disclosures in the financial statements.

We test and examine information, using sampling and other auditing techniques, to the extent we consider necessary to provide a reasonable basis for us to draw conclusions. We obtain audit evidence through testing the effectiveness of controls, substantive procedures or a combination of both.

In addition, we read all the financial and non-financial information in the Annual Report to identify material inconsistencies with the audited financial statements and to identify any information that is apparently materially incorrect based on, or materially inconsistent with, the knowledge acquired by us in the course of performing the audit. If we become aware of any apparent material misstatements or inconsistencies we consider the implications for our report.

CHA (2005) LIMITED

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF CHA (2005) LIMITED

Other matter

The financial statements for the period ended 30 June 2015, forming the corresponding figures of the financial statements for the year ended 30 June 2016, are unaudited.



Mark Foster (Senior Statutory Auditor)
for and on behalf of PricewaterhouseCoopers LLP
Chartered Accountants and Statutory Auditors
Milton Keynes

Date: 5 DECEMBER 2016

CHA (2005) LIMITED

**STATEMENT OF COMPREHENSIVE INCOME
FOR THE YEAR ENDED 30 JUNE 2016**

The company has not traded during the year or the preceding financial period. During these periods, the company received no income and incurred no expenditure and therefore made neither profit nor loss.


CHA (2005) LIMITED
REGISTERED NUMBER:05471124

BALANCE SHEET
AS AT 30 JUNE 2016

	Note	2016 £	Unaudited 2015 £
Current assets			
Debtors	3	106	106
		<u>106</u>	<u>106</u>
Total assets		106	106
Net assets		<u>106</u>	<u>106</u>
Capital and reserves			
Called up share capital	4	106	106
Total shareholders' funds		<u>106</u>	<u>106</u>

The financial statements have been prepared in accordance with the provisions applicable to small companies within Part 15 of the Companies Act 2006 and in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2015).

The financial statements were approved and authorised for issue by the board and were signed on its behalf on

5 DECEMBER 2016 by:

G Watson
 Director

The notes on pages 10 to 11 form part of these financial statements.

CHA (2005) LIMITED

**STATEMENT OF CHANGES IN EQUITY
FOR THE YEAR ENDED 30 JUNE 2016**

	Called up share capital	Total shareholders' funds
	£	£
At 1 July 2015	106	106
	<hr/>	<hr/>
At 30 June 2016	106	106
	<hr/>	<hr/>

FOR THE PERIOD ENDED 30 JUNE 2015

	Called up share capital	Total shareholders' funds
	£	£
At 1 January 2015	106	106
	<hr/>	<hr/>
At 30 June 2015	106	106
	<hr/>	<hr/>

The notes on pages 10 to 11 form part of these financial statements.

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2016**

1. ACCOUNTING POLICIES

1.1 BASIS OF PREPARATION OF FINANCIAL STATEMENTS

The financial statements have been prepared on a going concern basis, under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2015) and the Companies Act 2006.

The prior period was unaudited due to the company previously being dormant.

First time application of FRS 100 and FRS 101

In the current year the group has adopted FRS 100 and FRS 101. In previous years the financial statements were prepared in accordance with applicable UK accounting standards.

This change in the basis of preparation has not materially altered the recognition and measurement requirements previously applied in accordance with UK GAAP. An explanation of the impact of the adoption of FRS 100 and FRS 101 for the first time is included in note 6.

There have been no other material amendments to the disclosure requirements previously applied in accordance with UK GAAP.

1.2 FINANCIAL REPORTING STANDARD 101 - REDUCED DISCLOSURE EXEMPTIONS

The company has taken advantage of the following disclosure exemptions under FRS 101:

- the requirements of IFRS 7 Financial Instruments: Disclosures
- the requirements of paragraphs 91-99 of IFRS 13 Fair Value Measurement
 - ♦ paragraph 79(a)(iv) of IAS 1;
- the requirements of paragraphs 10(d), 10(f), 16, 38A, 38B, 38C, 38D, 40A, 40B, 40C, 40D, 111 and 134-136 of IAS 1 Presentation of Financial Statements
- the requirements of IAS 7 Statement of Cash Flows
- the requirements of paragraphs 30 and 31 of IAS 8 Accounting Policies, Changes in Accounting Estimates and Errors
- the requirements of paragraph 17 of IAS 24 Related Party Disclosures
- the requirements in IAS 24 Related Party Disclosures to disclose related party transactions entered into between two or more members of a group, provided that any subsidiary which is a party to the transaction is wholly owned by such a member.

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2016**

2. AUDITORS' REMUNERATION

The company paid the following amounts to its auditors in respect of the audit of the financial statements:

	2016 £	Unaudited 2015 £
Fees payable to the company's auditors and its associates for the audit of the company's financial statements	3,000	-

The company has taken advantage of the exemption for small companies not to disclose amounts paid for non audit services.

The audit fee for the company has been borne by other companies within the group.

3. DEBTORS

	2016 £	Unaudited 2015 £
Due within one year		
Amounts owed by group companies	106	106

4. CALLED UP SHARE CAPITAL

	2016 £	Unaudited 2015 £
Allotted, called up and fully paid		
10,579 (2015: 10,579) A Ordinary shares of £0.01 each	106	106

5. ULTIMATE PARENT UNDERTAKING AND CONTROLLING PARTY

The entity has been part of a group restructuring with effect from 30 June 2016 which has changed the immediate parent company from Super Group (UK Investments) Limited, a company incorporated in Mauritius, to Charles H Allen Limited, a company incorporated in England and Wales.

The ultimate parent company and controlling party is Super Group Limited, a company incorporated in South Africa, which is the parent undertaking of the smallest and largest group to consolidate these financial statements. Copies of the parent company's consolidated financial statements may be obtained from the Company Secretary at 27 Impala Road, Chislehurst, Sandton.

6. FIRST TIME ADOPTION OF FRS 101

The policies applied under the entity's previous accounting framework are not materially different to FRS 101 and have not impacted on equity or profit or loss.