

Company registered no: 05471124

CHA (2005) Limited
Annual report and unaudited financial statements
for the year ended 30 June 2018



CHA (2005) Limited

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CHA (2005) Limited

Directors' report for the year ended 30 June 2018

The directors present their annual report and unaudited financial statements for CHA (2005) Limited (the "company") for the year ended 30 June 2018.

Principal activity

The company is a non-trading entity. During the current and preceding year the company received no income and incurred no expenditure and therefore made neither profit or loss.

Restatement of share capital

On 27 June 2016 the directors passed a Special Resolution that the share capital of the company be reduced by £1 by cancelling and extinguishing 100 ordinary shares of £0.01 each (Note 6). This resolution was not recognised in the financial statements of the company for the years ended 30 June 2016 or 30 June 2017. This has been corrected in these financial statements by restating the comparative figures as at 30 June 2017.

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

Company secretary

Higgs Secretarial Limited

Statement of directors' responsibilities in respect of the financial statements

The directors are responsible for preparing the Annual Report and the financial statements in accordance with applicable law and regulation.

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 United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards, comprising FRS 101 "Reduced Disclosure Framework", and applicable law). Under company law the directors must not approve the financial statements unless they are 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 the financial statements, the directors are required to:

- select suitable accounting policies and then apply them consistently;
- state whether applicable United Kingdom Accounting Standards, comprising FRS 101, have been followed, subject to any material departures disclosed and explained in the financial statements;
- make judgements and accounting estimates that are reasonable and prudent; 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.

The directors 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.

CHA (2005) Limited

Directors' report for the year ended 30 June 2018 (continued)

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.

Independent auditors

For the financial year ended 30 June 2018 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Small company exemption

In preparing this report, the directors have taken advantage of the small companies' exemptions provided by section 415A of the Companies Act 2006.

The report was approved by the board on 5-2-19 and signed on its behalf by:



G Watson
Director

CHA (2005) Limited

Statement of comprehensive income for the year ended 30 June 2018

The company has not traded during the current or preceding year. During these years, the company received no income and incurred no expenditure and therefore made neither profit or loss.

CHA (2005) Limited

Statement of financial position as at 30 June 2018

Company number: 05471124

	Note	2018 £	Restated 2017 £
Current assets			
Debtors	5	<u>105</u>	<u>105</u>
Total assets		<u>105</u>	<u>105</u>
Net assets		<u>105</u>	<u>105</u>
Equity			
Called up share capital	6	<u>105</u>	<u>105</u>
Total shareholders' funds		<u>105</u>	<u>105</u>

The notes on pages 5 to 7 form part of these financial statements.

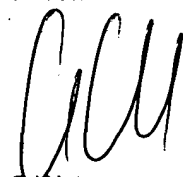
For the financial year ended 30 June 2018 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

No members have required the company to obtain an audit of its accounts for the year ended 30 June 2018 in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibility for complying with the requirements of the Act with respect to accounting records and for the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

The financial statements on pages 3 to 7 were approved and authorised for issue by the Board of Directors on 5.2.19 and signed on its behalf by:



G. Watson
Director

CHA (2005) Limited

Notes to the financial statements for the year ended 30 June 2018

1. General information

CHA (2005) Limited (the 'company') is a private company limited by shares which is incorporated and domiciled in England and Wales. The address of the registered office is: CHA (2005) Limited, Allen Ford – Warwick, Tachbrook Park Drive, Warwick, CV34 6SY. The company is a non-trading entity.

The Company's financial statements are presented in Sterling.

2. Accounting policies

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless stated otherwise.

2.1. Basis of preparation of financial statements

The financial statements of the company have been prepared in accordance with The Companies Act 2006 as applicable to companies using Financial Reporting Standard 101, "Reduced Disclosure Framework" (FRS 101). The financial statements have been prepared on a going concern basis, under the historic cost convention.

The preparation of financial statements in compliance with FRS 101 requires the use of certain critical accounting estimates. It also requires management to exercise judgement in applying the company's accounting policies.

These Statements have been prepared using all standards and interpretations required for Financial periods beginning 1 July 2017. No new accounting standards, or amendments to accounting standards, or IFRIC interpretations that are effective for the year ended 30 June 2018, have had a material impact on the Company.

2.2. Financial Reporting Standard 101 – reduced disclosure exemptions

The company is a wholly owned subsidiary of Super Group Limited and is included in the consolidated financial statements of Super Group Limited which are publicly available (Note 7). The following exemptions from the requirements of FRS have therefore been applied in the preparation of these financial statements, in accordance with FRS 101:

- (a) paragraph 38 of IAS 1, 'Presentation of Financial Statements' comparative information in respect of:
 - (i) paragraph 79(a)(iv) of IAS 1;
 - (ii) paragraph 73(e) of IAS 16 Property, plant and equipment;
- (b) the following paragraphs of IAS 1, "Presentation of financial statements":
 - (i) 10(d) (statement of cashflows)
 - (ii) 16 (statement of compliance with all IFRS)
 - (iii) 38A (requirement for minimum of two primary statements, including cashflow statements)
 - (iv) 38B-D (additional comparative information)
 - (v) 111 (cashflow statement information) and
 - (vi) 134-136 (capital management disclosures);
- (c) the requirements of IAS 7 Statement of Cash Flows;

CHA (2005) Limited

Notes to the financial statements for the year ended 30 June 2018 (continued)

2 Accounting policies (*continued*)

2.2 Financial Reporting Standard 101 – reduced disclosure exemptions (*continued*)

- (d) paragraphs 30 and 31 of IAS 8 Accounting policies, changes in accounting estimates and errors (requirement for the disclosure of information when an entity has not applied a new IFRS that has been issued but is not yet effective);
- (e) Paragraph 17 of IAS 24 Related party disclosures (key management compensation);
- (f) The requirement in IAS 24 "Related party disclosures" to disclose related party transactions entered into between two or more members of a group;
- (g) the requirements of paragraphs 134(d)-134(f) and 135(c)-135(e) of IAS 36 Impairment of Assets; and
- (h) the requirements of IFRS 7 Financial Instruments: Disclosures.

2.3. Going concern

After making enquiries, the directors have a reasonable expectation that the company has adequate resources to continue in operational existence for the foreseeable future. The company therefore continues to adopt the going concern basis in preparing its financial statements.

3. Auditors' remuneration

The financial statements for the financial years ended 30 June 2018 and 30 June 2017 are unaudited.

4. Employees and directors

The company has no employees other than the directors, who did not receive any remuneration (2017: £nil).

5. Debtors

Due within one year:

	2018	Restated 2017
	£	£
Amounts owed by group undertakings	<u>105</u>	<u>105</u>

Amounts owed by group undertakings as at 30 June 2017 have been restated from £106 to £105 (Note 6).

CHA (2005) Limited

Notes to the financial statements for the year ended 30 June 2018 (continued)

6. Share capital

Ordinary shares	Restated	
	2018	2017
Allotted, called up and fully paid	£	£
10,479 (2017: 10,479) Ordinary shares of £0.01 each	<u>105</u>	<u>105</u>

On 27 June 2016 the directors passed a Special Resolution that the share capital of the company be reduced by £1 by cancelling and extinguishing 100 ordinary shares of £0.01 each.

This resolution was not recognised in the financial statements of the company for the years ended 30 June 2016 or 30 June 2017 in which the number of ordinary shares was incorrectly stated as 10,579.

This error has been corrected in these financial statements by restating the comparative number of shares from 10,579 to 10,479 and reducing share capital as at 30 June 2017 by £1 from £106 to £105.

Amounts owed by group undertakings as at 30 June 2017 have been restated from £106 to £105 accordingly (Note 5).

7. Ultimate parent and controlling party

The immediate parent undertaking is Charles H.Allen Limited, a company incorporated in England and Wales.

The ultimate parent undertaking 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 ultimate parent company's consolidated financial statements may be obtained from the Company Secretary at 27 Impala Road, Chislehurst, Sandton, South Africa.