

Unaudited Financial Statements
for the Year Ended 31 March 2022
for
Delarue Charterhouse Group Holdings
Limited

**Delarue Charterhouse Group Holdings
Limited (Registered number: 02263283)**

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for the Year Ended 31 March 2022**

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Delarue Charterhouse Group Holdings
Limited

Company Information
for the Year Ended 31 March 2022

DIRECTOR: C J Lester-Smith

REGISTERED OFFICE: Cranley House
St Jude's Road
Englefield Green
Egham
Surrey
TW20 0DH

REGISTERED NUMBER: 02263283 (England and Wales)

ACCOUNTANTS: Wright Vigar Limited
Chartered Accountants & Business Advisers
Chancery Court
34 West Street
Retford
Nottinghamshire
DN22 6ES

BANKERS: Bank of Scotland
600 Georgie Road
Edinburgh
EH11 3XP

Chartered Accountants' Report to the Director
on the Unaudited Financial Statements of
Delarue Charterhouse Group Holdings
Limited

The following reproduces the text of the report prepared for the director in respect of the company's annual unaudited financial statements. In accordance with the Companies Act 2006, the company is only required to file a Balance Sheet. Readers are cautioned that the Income Statement and certain other primary statements and the Report of the Director are not required to be filed with the Registrar of Companies.

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the financial statements of Delarue Charterhouse Group Holdings Limited for the year ended 31 March 2022 which comprise the Income Statement, Balance Sheet, Statement of Changes in Equity and the related notes from the company's accounting records and from information and explanations you have given us.

As a practising member firm of the Institute of Chartered Accountants in England and Wales (ICAEW), we are subject to its ethical and other professional requirements which are detailed within the ICAEW's regulations and guidance at <http://www.icaew.com/en/membership/regulations-standards-and-guidance>.

This report is made solely to the director of Delarue Charterhouse Group Holdings Limited in accordance with our terms of engagement. Our work has been undertaken solely to prepare for your approval the financial statements of Delarue Charterhouse Group Holdings Limited and state those matters that we have agreed to state to the director of Delarue Charterhouse Group Holdings Limited in this report in accordance with ICAEW Technical Release 07/16AAF. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Delarue Charterhouse Group Holdings Limited and its director for our work or for this report.

It is your duty to ensure that Delarue Charterhouse Group Holdings Limited has kept adequate accounting records and to prepare statutory financial statements that give a true and fair view of the assets, liabilities, financial position and profit of Delarue Charterhouse Group Holdings Limited. You consider that Delarue Charterhouse Group Holdings Limited is exempt from the statutory audit requirement for the year.

We have not been instructed to carry out an audit or a review of the financial statements of Delarue Charterhouse Group Holdings Limited. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory financial statements.

Wright Vigar Limited
Chartered Accountants & Business Advisers
Chancery Court
34 West Street
Retford
Nottinghamshire
DN22 6ES

8 December 2022

**Delarue Charterhouse Group Holdings
Limited (Registered number: 02263283)**

**Balance Sheet
31 March 2022**

	Notes	2022 £	2021 £
CURRENT ASSETS			
Debtors	5	56,497	56,497
CREDITORS			
Amounts falling due within one year	6	88,221	88,221
NET CURRENT LIABILITIES		<u>(31,724)</u>	<u>(31,724)</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>(31,724)</u>	<u>(31,724)</u>
CAPITAL AND RESERVES			
Called up share capital	7	1,000	1,000
Retained earnings		<u>(32,724)</u>	<u>(32,724)</u>
SHAREHOLDERS' FUNDS		<u>(31,724)</u>	<u>(31,724)</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2022.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2022 in accordance with Section 476 of the Companies Act 2006.

The director acknowledges his responsibilities for:

- (a) ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of each financial year and of its profit or loss for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

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 Income Statement has not been delivered.

The financial statements were approved by the director and authorised for issue on 8 December 2022 and were signed by:

C J Lester-Smith - Director

**Notes to the Financial Statements
for the Year Ended 31 March 2022**

1. STATUTORY INFORMATION

Delarue Charterhouse Group Holdings 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.

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.

The accounts are prepared on a going concern basis which assumes that the director will continue to support the company. If this support was not to continue then this basis may not be appropriate as at the 31 March 2022 the company's net liabilities were £31,724 (31 March 2021: £31,724).

During the period to 31 March 2018 the company ceased trading. It is in the directors opinion that no adjustments are required to the current view given by the financial statements.

Preparation of consolidated financial statements

The financial statements contain information about Delarue Charterhouse Group Holdings Limited as an individual company and do not contain consolidated financial information as the parent of a group. The company is exempt under section 405 (3a) of the Companies Act 2006 from the requirements to prepare consolidated financial statements as the majority owned subsidiary, Drole Computing Services Limited, entered in liquidation. Under section 405 (3a) of the Companies Act 2006 a subsidiary company may be excluded from consolidation where severe long-term restrictions have substantially hindered the exercise of the rights of the parent company over the assets or management of the undertaking.

Investments in subsidiaries

Investments in subsidiary undertakings are recognised at cost less any provision for impairment.

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.

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 taxation

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.

3. EMPLOYEES AND DIRECTORS

The average number of employees during the year was 1 (2021 - 1) .

**Delarue Charterhouse Group Holdings
Limited (Registered number: 02263283)**

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2022**

4. FIXED ASSET INVESTMENTS

	Shares in group undertakings £
COST	
At 1 April 2021 and 31 March 2022	<u>974</u>
PROVISIONS	
At 1 April 2021 and 31 March 2022	<u>974</u>
NET BOOK VALUE	
At 31 March 2022	<u>-</u>
At 31 March 2021	<u>-</u>

The company's investments at the Balance Sheet date in the share capital of companies include the following:

Drole Computing Services Limited

Registered office:

Nature of business: Computer consultancy services.

	%
Class of shares:	holding
Ordinary	97.40

On the 25 June 2014 Drole Computing Services Limited went into liquidation following a petition presented to the courts. In light of this in the year to 31 December 2013 the director considered that an impairment in full of the investment held in its subsidiary should be made.

The financial statements for the subsidiary are unavailable for the years to 31 March 2022 and as such no information has been included above.

5. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022 £	2021 £
Other debtors	<u>56,497</u>	<u>56,497</u>

6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022 £	2021 £
Amounts owed to group undertakings	86,661	86,661
Taxation and social security	27	27
Other creditors	1,533	1,533
	<u>88,221</u>	<u>88,221</u>

7. CALLED UP SHARE CAPITAL

Allotted, issued and fully paid:

Number:	Class:	Nominal value:	2022 £	2021 £
1,000	Ordinary	£1	<u>1,000</u>	<u>1,000</u>

8. RELATED PARTY DISCLOSURES

Drole Computing Services Limited

A subsidiary of Delarue Charterhouse Group Holdings Limited.

The inter company loan balance outstanding at 31 March 2022 was £86,661 (31 March 2021: £86,661) and is included in creditors.

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.