

Registered number: 08997025

C&A Properties (Kent) Limited

Unaudited

Directors' report and financial statements

For the Year Ended 30 June 2017

C&A Properties (Kent) Limited

Company Information

Directors	E H Moody A Moody
Registered number	08997025
Registered office	Montague Place Quayside Chatham Maritime Chatham Kent ME4 4QU
Accountants	Kreston Reeves LLP Chartered Accountants Montague Place Quayside Chatham Maritime Chatham Kent ME4 4QU

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C&A Properties (Kent) Limited

**Directors' report
For the Year Ended 30 June 2017**

The directors present their report and the financial statements for the year ended 30 June 2017.

Directors

The directors who served during the year were:

E H Moody
A Moody

Small companies note

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

This report was approved by the board on 28 March 2018 and signed on its behalf.

A Moody
Director

C&A Properties (Kent) Limited

Chartered accountants' report to the board of directors on the preparation of the unaudited statutory financial statements of C&A Properties (Kent) Limited for the Year Ended 30 June 2017

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the financial statements of C&A Properties (Kent) Limited for the year ended 30 June 2017 which comprise the Statement of income and retained earnings, the Balance sheet and the related notes from the Company 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 at <http://www.icaew.com/en/members/regulations-standards-and-guidance/>.

This report is made solely to the Board of directors of C&A Properties (Kent) Limited, as a body, in accordance with the terms of our engagement letter. Our work has been undertaken solely to prepare for your approval the financial statements of C&A Properties (Kent) Limited and state those matters that we have agreed to state to the Board of directors of C&A Properties (Kent) Limited, as a body, in this report in accordance with ICAEW Technical Release TECH07/16AAF. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than C&A Properties (Kent) Limited and its Board of directors, as a body, for our work or for this report.

It is your duty to ensure that C&A Properties (Kent) 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 or loss of C&A Properties (Kent) Limited. You consider that C&A Properties (Kent) Limited is exempt from the statutory audit requirement for the year.

We have not been instructed to carry out an audit or review of the financial statements of C&A Properties (Kent) 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.

Kreston Reeves LLP

Chartered Accountants

Montague Place
Quayside
Chatham Maritime
Chatham
Kent
ME4 4QU
28 March 2018

**Statement of income and retained earnings
For the Year Ended 30 June 2017**

	Note	2017 £	2016 £
Income from shares in group undertakings		26,000	58,041
Profit before tax		26,000	58,041
Profit after tax		26,000	58,041
Profit for the year		26,000	58,041
Dividends declared and paid		(26,000)	(58,041)
Retained earnings at the end of the year		-	-

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

Balance sheet
As at 30 June 2017

	Note	2017 £	2016 £
Fixed assets			
Investments		<u>891</u>	<u>891</u>
		891	891
Current assets			
Cash at bank and in hand	<u>1</u>	<u>1</u>	<u>1</u>
	1	1	1
Total assets less current liabilities		892	892
Net assets excluding pension asset		<u>892</u>	<u>892</u>
Net assets		<u>892</u>	<u>892</u>
Capital and reserves			
Called up share capital		<u>892</u>	<u>892</u>
		<u>892</u>	<u>892</u>

The directors consider that the Company is entitled to exemption from audit under section 477 of the Companies Act 2006 and members have not required the Company to obtain an audit for the year in question in accordance with section 476 of Companies Act 2006.

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 financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime and in accordance with the provisions of FRS 102 Section 1A - small entities.

The financial statements were approved and authorised for issue by the board and were signed on its behalf on 28 March 2018.

A Moody

Director

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

**Notes to the financial statements
For the Year Ended 30 June 2017**

1. General information

C & A Properties (Kent) Limited is a private company limited by shares and is incorporated in England with the registration number 08997025. The address of the registered office is Montague Place, Quayside, Chatham Maritime, Chatham, Kent ME4 4QU.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements have been prepared under the historical cost convention unless otherwise specified within these accounting policies and in accordance with Section 1A of Financial Reporting Standard 102, the Financial Reporting Standard applicable in the UK and the Republic of Ireland and the Companies Act 2006.

The following principal accounting policies have been applied:

2.2 Valuation of investments

Investments in subsidiaries are measured at cost less accumulated impairment.

Investments in unlisted Company shares, whose market value can be reliably determined, are remeasured to market value at each balance sheet date. Gains and losses on remeasurement are recognised in the Statement of income and retained earnings for the period. Where market value cannot be reliably determined, such investments are stated at historic cost less impairment.

Investments in listed company shares are remeasured to market value at each Balance sheet date. Gains and losses on remeasurement are recognised in profit or loss for the period.

2.3 Cash and cash equivalents

Cash is represented by cash in hand and deposits with financial institutions repayable without penalty on notice of not more than 24 hours. Cash equivalents are highly liquid investments that mature in no more than three months from the date of acquisition and that are readily convertible to known amounts of cash with insignificant risk of change in value.

2.4 Dividends

Equity dividends are recognised when they become legally payable. Interim equity dividends are recognised when paid. Final equity dividends are recognised when approved by the shareholders at an annual general meeting. Dividends on shares recognised as liabilities are recognised as expenses and classified within interest payable.

3. Employees

Staff costs were as follows:

The average monthly number of employees, including directors, during the year was 2 (2016 - 2).

**Notes to the financial statements
For the Year Ended 30 June 2017**

4. Fixed asset investments

	Investments in subsidiary companies £
Cost or valuation	
At 1 July 2016	891
At 30 June 2017	<u>891</u>
Net book value	
At 30 June 2017	<u>891</u>
At 30 June 2016	<u>891</u>

5. Cash and cash equivalents

	2017 £	2016 £
Cash at bank and in hand	<u>1</u>	<u>1</u>
	<u>1</u>	<u>1</u>

6. Controlling party

The company is wholly owned and controlled by E H Moody.

The company is exempt from producing group accounts as it is a small group.

**Notes to the financial statements
For the Year Ended 30 June 2017**

7. First time adoption of FRS 102

The policies applied under the entity's previous accounting framework are not materially different to FRS 102 and have not impacted on equity or profit or loss.

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.