

Company Registration No. 09122397 (England and Wales)

**C & C HEALTHCARE LIMITED**  
**UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 AUGUST 2021**

# C & C HEALTHCARE LIMITED

## CONTENTS

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|                                   | <b>Page</b> |
|-----------------------------------|-------------|
| Balance sheet                     | 1           |
| Notes to the financial statements | 2 - 5       |

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# C & C HEALTHCARE LIMITED

## BALANCE SHEET

AS AT 31 AUGUST 2021

|                                                                | Notes | 2021<br>£      | £              | 2020<br>£      | £              |
|----------------------------------------------------------------|-------|----------------|----------------|----------------|----------------|
| <b>Fixed assets</b>                                            |       |                |                |                |                |
| Tangible assets                                                | 3     |                | 5,233          |                | 8,450          |
| Investments                                                    | 4     |                | 70             |                | 80             |
|                                                                |       |                | <u>5,303</u>   |                | <u>8,530</u>   |
| <b>Current assets</b>                                          |       |                |                |                |                |
| Debtors                                                        | 5     | 110,590        |                | 47,836         |                |
| Cash at bank and in hand                                       |       | 293,001        |                | 293,352        |                |
|                                                                |       | <u>403,591</u> |                | <u>341,188</u> |                |
| <b>Creditors: amounts falling due within one year</b>          | 6     | (118,795)      |                | (214,436)      |                |
| <b>Net current assets</b>                                      |       |                | <u>284,796</u> |                | <u>126,752</u> |
| <b>Total assets less current liabilities</b>                   |       |                | 290,099        |                | 135,282        |
| <b>Creditors: amounts falling due after more than one year</b> | 7     |                | (35,143)       |                | (97,994)       |
| <b>Provisions for liabilities</b>                              |       |                | <u>(994)</u>   |                | <u>(1,606)</u> |
| <b>Net assets</b>                                              |       |                | <u>253,962</u> |                | <u>35,682</u>  |
| <b>Capital and reserves</b>                                    |       |                |                |                |                |
| Called up share capital                                        |       |                | 100            |                | 4              |
| Share premium account                                          |       |                | 99,962         |                | -              |
| Profit and loss reserves                                       |       |                | <u>153,900</u> |                | <u>35,678</u>  |
| <b>Total equity</b>                                            |       |                | <u>253,962</u> |                | <u>35,682</u>  |

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 31 August 2021 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 11 January 2022 and are signed on its behalf by:

M Cooke  
Director

A Green  
Director

P Lewis  
Director

C Dunnigan  
Director

Company Registration No. 09122397

# C & C HEALTHCARE LIMITED

## NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 AUGUST 2021

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### 1 Accounting policies

#### 1.1 Accounting convention

These financial statements have been prepared in accordance with FRS 102 "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 disclosure requirements of section 1A of FRS 102 have been applied other than where additional disclosure is required to show a true and fair view.

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 latter end of the period, Covid-19 was designated a pandemic by the World Health Organisation (WHO). The directors continue to review the impact on the business, ensuring provisions are put in place to mitigate any risk to the company's ability to trade as a going concern. At the date of signing the financial statements, in the opinion of the directors, Covid-19 will not impact on the company's ability to trade as a going concern. Consequently, the company continues to adopt the going concern basis in preparing the financial statements.

#### 1.3 Turnover

Turnover comprises revenue recognised by the company in respect of services supplied during the year.

Commission income forms the revenue of the company and is recognised at the earlier of the effective date of a premium or once the remittance has been received in full from clients.

#### 1.4 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

|                                |                      |
|--------------------------------|----------------------|
| Fixtures, fittings & equipment | 20% reducing balance |
|--------------------------------|----------------------|

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is credited or charged to profit or loss.

#### 1.5 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.

An associate is an entity, being neither a subsidiary nor a joint venture, in which the company holds a long-term interest and where the company has significant influence. The company considers that it has significant influence where it has the power to participate in the financial and operating decisions of the associate.

# C & C HEALTHCARE LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2021

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### 1 Accounting policies

(Continued)

Entities in which the company has a long term interest and shares control under a contractual arrangement are classified as jointly controlled entities.

#### 1.6 Cash and cash equivalents

Cash and cash equivalents are basic financial assets and include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

#### 1.7 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.

#### 1.8 Taxation

The tax expense represents the sum of the tax currently payable and deferred tax.

##### **Current tax**

The tax currently payable is based on taxable profit for the year. Taxable profit differs from net profit as reported in the profit and loss account because it excludes items of income or expense that are taxable or deductible in other years and it further excludes items that are never taxable or deductible. The company's liability for current tax is calculated using tax rates that have been enacted or substantively enacted by the reporting end date.

##### **Deferred tax**

Deferred tax liabilities are generally recognised for all timing differences and deferred tax assets are recognised to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits. Such assets and liabilities are not recognised if the timing difference arises from goodwill or from the initial recognition of other assets and liabilities in a transaction that affects neither the tax profit nor the accounting profit.

The carrying amount of deferred tax assets is reviewed at each reporting end date and reduced to the extent that it is no longer probable that sufficient taxable profits will be available to allow all or part of the asset to be recovered. Deferred tax is calculated at the tax rates that are expected to apply in the period when the liability is settled or the asset is realised. Deferred tax is charged or credited in the profit and loss account, except when it relates to items charged or credited directly to equity, in which case the deferred tax is also dealt with in equity. Deferred tax assets and liabilities are offset when the company has a legally enforceable right to offset current tax assets and liabilities and the deferred tax assets and liabilities relate to taxes levied by the same tax authority.

#### 1.9 Employee benefits

The costs of short-term employee benefits are recognised as a liability and an expense, unless those costs are required to be recognised as part of the cost of stock or fixed assets.

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the company is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

#### 1.10 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

#### 1.11 Company information

# C & C HEALTHCARE LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2021

### 1 Accounting policies (Continued)

C & C Healthcare Limited is a private company limited by shares incorporated in England and Wales. The registered office is Bridge House, 80 Compstall Road, Romiley, Stockport, SK6 4DE.

### 2 Employees

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

|       | 2021<br>Number | 2020<br>Number |
|-------|----------------|----------------|
| Total | 9              | 8              |

### 3 Tangible fixed assets

|                                    | Fixtures, fittings<br>& equipment |
|------------------------------------|-----------------------------------|
|                                    | £                                 |
| <b>Cost</b>                        |                                   |
| At 1 September 2020                | 19,355                            |
| Additions                          | 752                               |
| Disposals                          | (10,150)                          |
| At 31 August 2021                  | 9,957                             |
| <b>Depreciation and impairment</b> |                                   |
| At 1 September 2020                | 10,905                            |
| Depreciation charged in the year   | 1,840                             |
| Eliminated in respect of disposals | (8,021)                           |
| At 31 August 2021                  | 4,724                             |
| <b>Carrying amount</b>             |                                   |
| At 31 August 2021                  | 5,233                             |
| At 31 August 2020                  | 8,450                             |

### 4 Fixed asset investments

|                                                          | 2021<br>£ | 2020<br>£ |
|----------------------------------------------------------|-----------|-----------|
| Shares in group undertakings and participating interests | 70        | 80        |

# C & C HEALTHCARE LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2021

|          |                                                                |                    |                                     |
|----------|----------------------------------------------------------------|--------------------|-------------------------------------|
| <b>4</b> | <b>Fixed asset investments</b>                                 | <b>(Continued)</b> |                                     |
|          | <b>Movements in fixed asset investments</b>                    |                    | <b>Shares in subsidiaries<br/>£</b> |
|          | <b>Cost or valuation</b>                                       |                    |                                     |
|          | At 1 September 2020                                            |                    | 80                                  |
|          | Disposals                                                      |                    | (10)                                |
|          | At 31 August 2021                                              |                    | 70                                  |
|          | <b>Carrying amount</b>                                         |                    |                                     |
|          | At 31 August 2021                                              |                    | 70                                  |
|          | At 31 August 2020                                              |                    | 80                                  |
| <b>5</b> | <b>Debtors</b>                                                 | <b>2021</b>        | <b>2020</b>                         |
|          | <b>Amounts falling due within one year:</b>                    | <b>£</b>           | <b>£</b>                            |
|          | Trade debtors                                                  | 42,603             | 8,249                               |
|          | Amounts owed by group undertakings                             | 66,662             | 39,193                              |
|          | Prepayments and accrued income                                 | 1,325              | 394                                 |
|          |                                                                | 110,590            | 47,836                              |
| <b>6</b> | <b>Creditors: amounts falling due within one year</b>          | <b>2021</b>        | <b>2020</b>                         |
|          |                                                                | <b>£</b>           | <b>£</b>                            |
|          | Bank loans and overdrafts                                      | 10,000             | 14,403                              |
|          | Trade creditors                                                | 5,686              | 10,151                              |
|          | Taxation and social security                                   | 87,242             | 76,228                              |
|          | Other creditors                                                | 15,867             | 113,654                             |
|          |                                                                | 118,795            | 214,436                             |
| <b>7</b> | <b>Creditors: amounts falling due after more than one year</b> | <b>2021</b>        | <b>2020</b>                         |
|          |                                                                | <b>£</b>           | <b>£</b>                            |
|          | Bank loans and overdrafts                                      | 35,143             | 97,994                              |

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.