

**CILLDARA GROUP HOLDINGS LTD**

**Unaudited Financial Statements for the Year Ended 31 December 2022**

Lancaster Haskins Limited  
Granville House  
2 Tettenhall Road  
Wolverhampton  
West Midlands  
WV1 4SB

**Contents of the Financial Statements  
for the Year Ended 31 December 2022**

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	<b>Page</b>
<b>Company Information</b>	<b>1</b>
<b>Balance Sheet</b>	<b>2</b>
<b>Notes to the Financial Statements</b>	<b>4</b>
<b>Chartered Accountants' Report</b>	<b>7</b>

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**CILLDARA GROUP HOLDINGS LTD**

**Company Information  
for the Year Ended 31 December 2022**

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**DIRECTORS:**

P J Kelly  
D N Kelly  
Mrs S A O'Donnell

**REGISTERED OFFICE:**

The Mill  
One High Street  
Henley-in-Arden  
Warwickshire  
B95 5AA

**REGISTERED NUMBER:**

12191424 (England and Wales)

**ACCOUNTANTS:**

Lancaster Haskins Limited  
Granville House  
2 Tettenhall Road  
Wolverhampton  
West Midlands  
WV1 4SB

**CILLDARA GROUP HOLDINGS LTD (REGISTERED NUMBER: 12191424)**

**Balance Sheet**  
**31 December 2022**

	Notes	31.12.22 £	£	31.12.21 £	£
<b>FIXED ASSETS</b>					
Tangible assets	4		154,163		-
Investments	5		<u>874</u>		<u>874</u>
			155,037		874
<b>CURRENT ASSETS</b>					
Debtors	6	24,939,034		19,735,683	
Cash at bank		<u>263,397</u>		<u>128,185</u>	
		25,202,431		19,863,868	
<b>CREDITORS</b>					
Amounts falling due within one year	7	<u>24,280,598</u>		<u>19,093,094</u>	
<b>NET CURRENT ASSETS</b>			<u>921,833</u>		<u>770,774</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			1,076,870		771,648
<b>PROVISIONS FOR LIABILITIES</b>			<u>38,541</u>		<u>-</u>
<b>NET ASSETS</b>			<u>1,038,329</u>		<u>771,648</u>
<b>CAPITAL AND RESERVES</b>					
Called up share capital			102		102
Retained earnings			<u>1,038,227</u>		<u>771,546</u>
			<u>1,038,329</u>		<u>771,648</u>

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

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

The directors acknowledge their 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 notes form part of these financial statements

**Balance Sheet - continued**  
**31 December 2022**

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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 Board of Directors and authorised for issue on 26 September 2023 and were signed on its behalf by:

P J Kelly - Director

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

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**1. STATUTORY INFORMATION**

Cilldara Group Holdings Ltd 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.

**Preparation of consolidated financial statements**

The financial statements contain information about Cilldara Group Holdings Ltd as an individual company and do not contain consolidated financial information as the parent of a group. The company is exempt under Section 399(2A) of the Companies Act 2006 from the requirements to prepare consolidated financial statements.

**Related party exemption**

The company has taken advantage of exemption, under the terms of Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland', not to disclose related party transactions with wholly owned subsidiaries within the group.

**Turnover**

Turnover is measured at the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes.

**Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Plant and machinery etc - 25% on reducing balance

**Investments in subsidiaries**

Investments in subsidiary undertakings are recognised at cost.

**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.

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

**2. ACCOUNTING POLICIES - continued**

**Deferred tax**

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 3 (2021 - 4) .

**4. TANGIBLE FIXED ASSETS**

	Plant and machinery etc £
<b>COST</b>	
Additions	<u>161,311</u>
At 31 December 2022	<u>161,311</u>
<b>DEPRECIATION</b>	
Charge for year	<u>7,148</u>
At 31 December 2022	<u>7,148</u>
<b>NET BOOK VALUE</b>	
At 31 December 2022	<u>154,163</u>

**5. FIXED ASSET INVESTMENTS**

	Shares in group undertakings £
<b>COST</b>	
At 1 January 2022 and 31 December 2022	<u>874</u>
<b>NET BOOK VALUE</b>	
At 31 December 2022	<u>874</u>
At 31 December 2021	<u>874</u>

Notes to the Financial Statements - continued  
for the Year Ended 31 December 2022**6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31.12.22	31.12.21
	£	£
Trade debtors	1,044,000	-
Amounts owed by group undertakings	20,562,673	19,429,414
Other debtors	3,332,361	306,269
	<u>24,939,034</u>	<u>19,735,683</u>

**7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31.12.22	31.12.21
	£	£
Trade creditors	144,537	1,828,813
Amounts owed to group undertakings	334,606	-
Amounts owed to participating interests	20,780,041	16,139,288
Taxation and social security	167,622	24,756
Other creditors	2,853,792	1,100,237
	<u>24,280,598</u>	<u>19,093,094</u>

**8. RELATED PARTY DISCLOSURES**

Transactions with related parties  
During the year the company entered into the following transactions with related parties;  
Purchases £424,768 (2021:£266,500).

Amounts due from related parties  
£Nil (2021: £Nil)

Amounts due to related parties  
£119,800 (2021: £319,800)

Related parties include entities that are companies ultimately controlled by the directors, are companies in which the directors are shareholders and/or are Trusts in which the directors are beneficiaries.

**9. ULTIMATE CONTROLLING PARTY**

The ultimate controlling party is the directors.



**Chartered Accountants' Report to the Board of Directors  
on the Unaudited Financial Statements of  
Cilddara Group Holdings Ltd**

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**The following reproduces the text of the report prepared for the directors 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 Directors 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 Cilddara Group Holdings Ltd for the year ended 31 December 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 Board of Directors of Cilddara Group Holdings Ltd, as a body, in accordance with our terms of engagement. Our work has been undertaken solely to prepare for your approval the financial statements of Cilddara Group Holdings Ltd and state those matters that we have agreed to state to the Board of Directors of Cilddara Group Holdings Ltd, as a body, 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 Cilddara Group Holdings Ltd and its Board of Directors, as a body, for our work or for this report.

It is your duty to ensure that Cilddara Group Holdings Ltd 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 Cilddara Group Holdings Ltd. You consider that Cilddara Group Holdings Ltd 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 Cilddara Group Holdings Ltd. 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.

Lancaster Haskins Limited  
Granville House  
2 Tettenhall Road  
Wolverhampton  
West Midlands  
WV1 4SB

26 September 2023

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.