

# **Cheshire Cavity Storage 2 Limited**

**Report and unaudited financial statements**

**Registered Number 06438736**

**For the year ended 31 March 2023**

## Directors' report

The directors present their Annual Report on the affairs of the Company, together with the unaudited financial statements, for the year ended 31 March 2023.

The Company has been dormant as defined in section 1169 of the Companies Act 2006 throughout the year and preceding financial year. It is anticipated that the Company will remain dormant for the foreseeable future.

The directors who served throughout the year, and thereafter were:

J L Abbotts  
D P W Davies

The directors' report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

Approved by the Board and signed on its behalf by:



**J L Abbotts**  
Director  
11 May 2023  
Natrium House, Winnington Lane, Northwich, Cheshire, CW8 4GW

## Balance sheet

At 31 March

	Note	2023 £	2022 £
<b>Current assets</b>			
Amounts owed by group undertakings	4	1	1
<b>Net assets</b>			
		<u>1</u>	<u>1</u>
<b>Equity</b>			
Called up share capital	5	1	1
Retained earnings		-	-
		<u>1</u>	<u>1</u>
<b>Total equity</b>		<u>1</u>	<u>1</u>

The Company did not trade during the current or preceding year and has made neither profit nor loss, nor any other comprehensive income. Accordingly, a profit and loss account, a statement of other comprehensive income and a statement of changes in equity have not been presented.

The Company has not prepared a statement of cash flows as there have been no cash movements during the year.

For the year ended 31 March 2023 the Company was entitled to exemption from audit under section 480 of the Companies Act 2006 relating to dormant companies.

The members have not required the Company to obtain an audit of its accounts for the year in question in accordance with section 476.

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

The financial statements were approved and authorised for issue by the board of directors on 11 May 2023 and signed on its behalf on by:



**J L Abbotts**  
Director

## **Notes**

(forming part of the financial statements)

### **1 General information**

Cheshire Cavity Storage 2 Limited is a private company incorporated in England, United Kingdom, under the Companies Act. The address of the Company's registered office is Natrium House, Winnington Lane, Northwich, Cheshire, CW8 4GW.

The financial statements are presented in pounds sterling, which is the Company's functional currency.

### **2 Significant accounting policies**

#### **Basis of accounting**

The financial statements of the Company have been prepared and approved by the directors in line with UK-adopted International Accounting Standards as applied in accordance with the provisions of the Companies Act 2006. They have been prepared on a historical cost basis, except for the revaluation of financial instruments, as explained in the accounting policies below.

#### **Financial instruments**

Financial assets and financial liabilities are recognised in the Company's balance sheet when the Company becomes party to the contractual provisions of the instrument.

Financial assets are classified according to the nature and purpose of the financial assets and this classification is determined on initial recognition. As at the reporting date all financial assets of the Company are measured at amortised cost using the effective interest method. The amortised cost is reduced by any impairment losses. In line with IFRS 9, financial assets are assessed for indicators of impairment at each balance sheet date using an expected credit loss model. Financial assets are impaired where there is objective evidence that, as a result of one or more events that occurred after initial recognition of the financial asset, the future cash flows of the investment have been impacted.

Equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the asset of the group after deducting all of its liabilities. Equity instruments issued by the Company are recorded at the proceeds received, net of direct issue costs.

### **3 Information regarding directors and employees**

The Company had no employees during the current and preceding year.

### **4 Amounts owed by group undertakings**

The carrying value of amounts owed by group undertakings approximates their fair value. There were no past due or impaired balances (2022: nil).

**Notes** (continued)

**5 Called up share capital**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
<b>Allotted, called up and fully paid</b>		
1 ordinary share of £1	<b>1</b>	<b>1</b>

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**6 Ultimate controlling party**

The Company's immediate parent company is TCE Group Limited, a company incorporated in England.

The ultimate parent company in the year to 31 March 2023 was Tata Chemicals Limited, a company incorporated in India. The largest group in which the results of the Company are consolidated is that of Tata Chemicals Limited. Copies of the financial statements are available from the Company Secretary, Tata Chemicals Limited, Bombay House, Mumbai, India.

