

**Calco Properties Limited**

**Unaudited Financial Statements for the Year Ended 31 January 2023**

Matthews Sutton & Co Ltd  
Chartered Certified Accountants  
48 - 52 Penny Lane  
Mossley Hill  
Liverpool  
Merseyside  
L18 1DG

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**for the Year Ended 31 January 2023**

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**Calco Properties Limited**  
**Company Information**  
**for the Year Ended 31 January 2023**

**DIRECTORS:** G Calvert  
Miss S R Calvert

**REGISTERED OFFICE:** Stoke Cottage - Stoke Farm  
Little Stanney Lane  
Stoak  
Chester  
CH2 4HW

**REGISTERED NUMBER:** 05687708 (England and Wales)

**ACCOUNTANTS:** Matthews Sutton & Co Ltd  
Chartered Certified Accountants  
48 - 52 Penny Lane  
Mossley Hill  
Liverpool  
Merseyside  
L18 1DG

**Calco Properties Limited (Registered number: 05687708)**

**Balance Sheet**  
**31 January 2023**

|                                              | Notes | 2023<br>£     | £               | 2022<br>£     | £               |
|----------------------------------------------|-------|---------------|-----------------|---------------|-----------------|
| <b>FIXED ASSETS</b>                          |       |               |                 |               |                 |
| Investment property                          | 4     |               | 250,000         |               | 250,000         |
| <b>CURRENT ASSETS</b>                        |       |               |                 |               |                 |
| Cash at bank                                 |       | 50,707        |                 | 23,614        |                 |
| <b>CREDITORS</b>                             |       |               |                 |               |                 |
| Amounts falling due within one year          | 5     | <u>37,633</u> |                 | <u>20,430</u> |                 |
| <b>NET CURRENT ASSETS</b>                    |       |               | <u>13,074</u>   |               | <u>3,184</u>    |
| <b>TOTAL ASSETS LESS CURRENT LIABILITIES</b> |       |               | 263,074         |               | 253,184         |
| <b>CREDITORS</b>                             |       |               |                 |               |                 |
| Amounts falling due after more than one year | 6     |               | (159,443)       |               | (159,443)       |
| <b>PROVISIONS FOR LIABILITIES</b>            |       |               | <u>(19,016)</u> |               | <u>(19,016)</u> |
| <b>NET ASSETS</b>                            |       |               | <u>84,615</u>   |               | <u>74,725</u>   |
| <b>CAPITAL AND RESERVES</b>                  |       |               |                 |               |                 |
| Called up share capital                      |       |               | 4               |               | 4               |
| Fair value reserve                           | 7     |               | 52,742          |               | 52,742          |
| Retained earnings                            |       |               | <u>31,869</u>   |               | <u>21,979</u>   |
| <b>SHAREHOLDERS' FUNDS</b>                   |       |               | <u>84,615</u>   |               | <u>74,725</u>   |

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 January 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 January 2023 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.

**Balance Sheet - continued**  
**31 January 2023**

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 12 October 2023 and were signed on its behalf by:

G Calvert - Director

**Notes to the Financial Statements**  
**for the Year Ended 31 January 2023**

**1. STATUTORY INFORMATION**

Calco Properties 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.

**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.

**Rent receivable**

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

**Investment property**

Investment property is shown at most recent valuation. Any aggregate surplus or deficit arising from changes in fair value is recognised in profit or loss.

**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 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 2 (2022 - 2) .

**4. INVESTMENT PROPERTY**

|                                           | Total<br>£     |
|-------------------------------------------|----------------|
| <b>FAIR VALUE</b>                         |                |
| At 1 February 2022<br>and 31 January 2023 | <u>250,000</u> |
| <b>NET BOOK VALUE</b>                     |                |
| At 31 January 2023                        | <u>250,000</u> |
| At 31 January 2022                        | <u>250,000</u> |

**Notes to the Financial Statements - continued**  
**for the Year Ended 31 January 2023**

4. **INVESTMENT PROPERTY - continued**

Investment properties were valued using market data by the director on 31st January 2023

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

|                              | 2023          | 2022          |
|------------------------------|---------------|---------------|
|                              | £             | £             |
| Taxation and social security | 3,258         | 2,905         |
| Other creditors              | <u>34,375</u> | <u>17,525</u> |
|                              | <u>37,633</u> | <u>20,430</u> |

6. **CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR**

|                                              | 2023           | 2022           |
|----------------------------------------------|----------------|----------------|
|                                              | £              | £              |
| Bank loans                                   | <u>159,443</u> | <u>159,443</u> |
| Amounts falling due in more than five years: |                |                |
| Repayable otherwise than by instalments      |                |                |
| Bank loans more 5 yrs non-inst               | <u>159,443</u> | <u>159,443</u> |

7. **RESERVES**

|                                           | Fair<br>value<br>reserve<br>£ |
|-------------------------------------------|-------------------------------|
| At 1 February 2022<br>and 31 January 2023 | <u>52,742</u>                 |

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.