

Calco Properties Limited

Unaudited Financial Statements for the Year Ended 31 January 2025

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 2025

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Calco Properties Limited
Company Information
for the Year Ended 31 January 2025

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

Balance Sheet
31 January 2025

	Notes	2025 £	£	2024 £	£
FIXED ASSETS					
Investment property	4		250,000		250,000
CURRENT ASSETS					
Debtors	5	105,500		-	
Cash at bank		<u>34,723</u>		<u>36,271</u>	
		140,223		36,271	
CREDITORS					
Amounts falling due within one year	6	<u>118,026</u>		<u>19,777</u>	
NET CURRENT ASSETS			<u>22,197</u>		<u>16,494</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			272,197		266,494
CREDITORS					
Amounts falling due after more than one year	7		(159,443)		(159,443)
PROVISIONS FOR LIABILITIES			<u>(19,016)</u>		<u>(19,016)</u>
NET ASSETS			<u>93,738</u>		<u>88,035</u>
CAPITAL AND RESERVES					
Called up share capital			4		4
Fair value reserve	8		52,742		52,742
Retained earnings			<u>40,992</u>		<u>35,289</u>
SHAREHOLDERS' FUNDS			<u>93,738</u>		<u>88,035</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 January 2025.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 January 2025 in accordance with Section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for:

- ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and
- 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 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 6 October 2025 and were signed on its behalf by:

G Calvert - Director

Notes to the Financial Statements
for the Year Ended 31 January 2025

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.

Turnover

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

Turnover represents net rent receivable

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 (2024 - 2).

4. **INVESTMENT PROPERTY**

	Total £
FAIR VALUE	
At 1 February 2024 and 31 January 2025	<u>250,000</u>
NET BOOK VALUE	
At 31 January 2025	<u>250,000</u>
At 31 January 2024	<u>250,000</u>

Investment properties were valued using market data by the director on 31st January 2025.

Notes to the Financial Statements - continued
for the Year Ended 31 January 2025

5.	DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR	2025	2024
		£	£
	Other debtors	<u>105,500</u>	<u>-</u>
6.	CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR	2025	2024
		£	£
	Trade creditors	336	-
	Taxation and social security	1,338	1,115
	Other creditors	<u>116,352</u>	<u>18,662</u>
		<u>118,026</u>	<u>19,777</u>
7.	CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR	2025	2024
		£	£
	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>
8.	RESERVES		Fair value reserve £
	At 1 February 2024 and 31 January 2025		<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.