# NORTH EAST COMMERCIAL LIMITED

**Company Registration Number:**
**11607222 (England and Wales)**

**Unaudited abridged accounts for the year ended 31 October 2025**

**Period of accounts**

**Start date: 01 November 2024**

**End date: 31 October 2025**

# NORTH EAST COMMERCIAL LIMITED

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# NORTH EAST COMMERCIAL LIMITED

## Balance sheet

### As at 31 October 2025

| | *Notes* | *2025* | *2024* |
|---|---|---|---|
| | | **£** | **£** |
| **Fixed assets** | | | |
| Tangible assets: | 3 | **3,772,450** | 3,505,815 |
| **Total fixed assets:** | | **3,772,450** | 3,505,815 |
| **Current assets** | | | |
| Debtors: | | **263,971** | 17,753 |
| Cash at bank and in hand: | | **175,451** | 126,688 |
| **Total current assets:** | | **439,422** | 144,441 |
| Creditors: amounts falling due within one year: | | **(259,623)** | (313,703) |
| **Net current assets (liabilities):** | | **179,799** | (169,262) |
| Total assets less current liabilities: | | **3,952,249** | 3,336,553 |
| Creditors: amounts falling due after more than one year: | | **(1,132,525)** | (1,144,095) |
| Provision for liabilities: | | **(665,335)** | (490,468) |
| **Total net assets (liabilities):** | | **2,154,389** | 1,701,990 |
| **Capital and reserves** | | | |
| Called up share capital: | | **100** | 100 |
| Revaluation reserve: | 4 | **1,214,698** | 1,027,198 |
| Profit and loss account: | | **939,591** | 674,692 |
| **Shareholders funds:** | | **2,154,389** | 1,701,990 |

The notes form part of these financial statements

# NORTH EAST COMMERCIAL LIMITED

## Balance sheet statements

For the year ending 31 October 2025 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

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

The members have agreed to the preparation of abridged accounts for this accounting period in accordance with Section 444(2A).

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The directors have chosen to not file a copy of the company's profit & loss account.

**This report was approved by the board of directors on 23 October 2026**
**and signed on behalf of the board by:**

Name: A P Rothwell
Status: Director

The notes form part of these financial statements

# NORTH EAST COMMERCIAL LIMITED

## Notes to the Financial Statements

**for the Period Ended 31 October 2025**

## 1. Accounting policies

These financial statements have been prepared in accordance with the provisions of Section 1A (Small Entities) of Financial Reporting Standard 102

### Turnover policy

Turnover represents amounts invoiced by the company in respect of sales and services provided during the year, excluding value added tax.

### Tangible fixed assets and depreciation policy

Depreciation is provided on all tangible fixed assets at rates calculated to write off the cost, less estimated residual value, of each asset over its expected useful life. The annual depreciation rates used on a reducing balance basis are as follows:- Plant and equipment 20%

### Valuation and information policy

Investment properties are carried at fair value determined annually and derived from the current market rents and investment property yields for comparable real estate, adjusted if necessary for any difference in the nature, location and condition of the specific asset. No depreciation is provided for. Changes in fair value are recognised in the profit and loss account.

## Notes to the Financial Statements

**for the Period Ended 31 October 2025**

### 2. Employees

| | *2025* | *2024* |
|---|---|---|
| **Average number of employees during the period** | 6 | 7 |

# NORTH EAST COMMERCIAL LIMITED

## Notes to the Financial Statements

**for the Period Ended 31 October 2025**

### 3. Tangible Assets

| | Total |
|---|---|
| **Cost** | £ |
| At 01 November 2024 | 3,520,782 |
| Additions | 22,250 |
| Revaluations | 250,000 |
| At 31 October 2025 | **3,793,032** |
| **Depreciation** | |
| At 01 November 2024 | 14,967 |
| Charge for year | 5,615 |
| At 31 October 2025 | **20,582** |
| **Net book value** | |
| At 31 October 2025 | **3,772,450** |
| At 31 October 2024 | **3,505,815** |

## 4. Revaluation reserve

| | *2025* |
|---|---|
| | **£** |
| Balance at 01 November 2024 | 1,027,198 |
| Surplus or deficit after revaluation | 187,500 |
| Balance at 31 October 2025 | **1,214,698** |

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.