

Czech Eng Ltd

Financial Statements
Period Ended
31 December 2024

Company Number 15054708

Czech Eng Ltd
Registered number:15054708

**Statement of Financial Position As
at 31 December 2024**

Note	£	2024
Current assets		
Debtors: amounts falling due within one year	5	5,825
Cash at bank and in hand		16
		5,841
Creditors: amounts falling due within one year	6	(15,225)
Net current (liabilities)/assets		(9,384)
Total assets less current liabilities		(9,384)
Net (liabilities)/assets		(9,384)
Capital and reserves		
Called up share capital	7	10,000
Profit and loss account		(19,384)
		(9,384)

The financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime and in accordance with the provisions of FRS 102 Section 1A - small entities.

The financial statements have been delivered in accordance with the provisions applicable to companies subject to the small companies regime.

The Company has opted not to file the statement of comprehensive income in accordance with provisions applicable to companies subject to the small companies' regime.

The financial statements were approved and authorised for issue by the board and were signed on its behalf by:

T O'Connell
Director

Date: 07 August 2025

The notes on pages 3 to 5 form part of these financial statements.

Czech Eng Ltd

Statement of Changes in Equity For the Period Ended 31 December 2024

	Called up share capital £	Profit and loss account £	Total equity £
At 7 August 2023	-	-	-
Comprehensive loss for the period			
Loss for the period	-	(19,384)	(19,384)
Total comprehensive income for the period	-	(19,384)	(19,384)
Contributions by and distributions to owners			
Shares issued during the period	10,000	-	10,000
Total transactions with owners	10,000	-	10,000
At 31 December 2024	<u>10,000</u>	<u>(19,384)</u>	<u>(9,384)</u>

The notes on pages 3 to 5 form part of these financial statements.

Czech Eng Ltd

Notes to the Financial Statements For the Period Ended 31 December 2024

1. General information

Czech Eng Ltd (the "Company") was incorporated on 7 August 2023 and these are the financial statements for the 17 month period from 7 August 2023 to 31 December 2024. The Company is a private company, limited by shares and incorporated in England and Wales under the Companies Act 2006. The registered office and registered number are given on the Company Information page.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements have been prepared under the historical cost convention unless otherwise specified within these accounting policies and in accordance with Section 1A of Financial Reporting Standard 102 ("FRS 102"), the Financial Reporting Standard applicable in the UK and the Republic of Ireland and the Companies Act 2006.

The preparation of financial statements in compliance with FRS 102 requires the use of certain critical accounting estimates. It also requires management to exercise judgment in applying the Company's accounting policies (see note 3).

The presentational and functional currency of these financial statements is GBP. Values are rounded to the nearest Pound.

The following principal accounting policies have been applied:

2.2 Going concern

These financial statements have been prepared on the going concern basis. The director believes this basis is appropriate due to the continuing liquidity provided by the parent company ENG.CO.CZ s.r.o., 100% shareholder of Czech Eng Ltd.

2.3 Debtors

Short-term debtors are measured at transaction price, less any impairment.

2.4 Cash and cash equivalents

Cash is represented by cash in hand and deposits with financial institutions repayable without penalty on notice of not more than 24 hours. Cash equivalents are highly liquid investments that mature in no more than three months from the date of acquisition and that are readily convertible to known amounts of cash with insignificant risk of change in value.

2.5 Creditors

Short-term creditors are measured at the transaction price. Other financial liabilities, including bank loans, are measured initially at fair value, net of transaction costs, and are measured subsequently at amortised cost using the effective interest method.

3. Judgments in applying accounting policies and key sources of estimation uncertainty

In preparing these financial statements, the director is of the opinion that he has not had to apply any critical judgments or key estimations.

Czech Eng Ltd

Notes to the Financial Statements For the Period Ended 31 December 2024

4. Employees

The average monthly number of employees, including directors, during the period was 1.

5. Debtors

	2024 £
Amounts owed by group undertakings	5,000
VAT repayable	825
	<u>5,825</u>

Amounts owed by group undertakings are unsecured, interest-free and repayable on demand.

6. Creditors: Amounts falling due within one year

	2024 £
Accruals	15,225
	<u>15,225</u>

7. Share capital

	2024 £
Allotted, called up and fully paid	
10,000 Ordinary shares of £1 each	<u>10,000</u>

Upon incorporation on 7 August 2023 the Company issued 10,000 £1 Ordinary shares at nominal value. The Ordinary shares each carry one voting right and a right to receive dividends and distributions upon winding up.

8. Related party transactions

The Company has taken advantage of the exemption available in Section 33.1A of FRS 102 whereby it has not disclosed transactions with the ultimate parent company or any wholly owned subsidiary undertaking of the Group.

Czech Eng Ltd

Notes to the Financial Statements For the Period Ended 31 December 2024

9. Controlling party

The Company's immediate parent is ENG.CO.CZ s.r.o., a company incorporated in Czech Republic. The director considers the ultimate controlling party to be Michele Villani.

10. Auditor's information

The auditor's report on the financial statements for the period ended 31 December 2024 was unqualified.

The audit report was signed on 07 August 2025 by Robert Dowling (Senior Statutory Auditor) on behalf of Sumer Audit.

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.