

**Unaudited Financial Statements**  
**for the Year Ended 30 November 2023**  
**for**  
**Cheshire Housing Limited**

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for the year ended 30 November 2023**

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**Cheshire Housing Limited**  
**Company Information**  
**for the year ended 30 November 2023**

**DIRECTORS:**

Mrs L Zilberman Barrett  
J Barrett

**REGISTERED OFFICE:**

31 Shelburne Drive  
Haslington  
Crewe  
Cheshire  
CW1 5QG

**REGISTERED NUMBER:**

13759692 (England and Wales)

**ACCOUNTANTS:**

Banks Sheridan  
Datum House  
Electra Way  
Crewe  
Cheshire  
CW1 6ZF

**Cheshire Housing Limited (Registered number: 13759692)**

**Statement of Financial Position  
30 November 2023**

|  | Notes | 2023<br>£       | 2022<br>£       |
|--|-------|-----------------|-----------------|
| <b>FIXED ASSETS</b>                          |       |                 |                 |
| Investment property                          | 5     | 493,456         | 338,086         |
| <b>CURRENT ASSETS</b>                        |       |                 |                 |
| Debtors                                      | 6     | -               | 500             |
| Cash at bank                                 |       | 13,418          | 153,304         |
|  |       | <u>13,418</u>   | <u>153,804</u>  |
| <b>CREDITORS</b>                             |       |                 |                 |
| Amounts falling due within one year          | 7     | (18,366)        | (18,251)        |
| <b>NET CURRENT (LIABILITIES)/ASSETS</b>      |       | <u>(4,948)</u>  | <u>135,553</u>  |
| <b>TOTAL ASSETS LESS CURRENT LIABILITIES</b> |       | 488,508         | 473,639         |
| <b>CREDITORS</b>                             |       |                 |                 |
| Amounts falling due after more than one year | 8     | (520,928)       | (509,900)       |
| <b>NET LIABILITIES</b>                       |       | <u>(32,420)</u> | <u>(36,261)</u> |
| <b>CAPITAL AND RESERVES</b>                  |       |                 |                 |
| Called up share capital                      |       | 100             | 100             |
| Retained earnings                            |       | (32,520)        | (36,361)        |
|  |       | <u>(32,420)</u> | <u>(36,261)</u> |

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 November 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 November 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.

The notes form part of these financial statements

**Statement of Financial Position - continued**  
**30 November 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 19 February 2024 and were signed on its behalf by:

Mrs L Zilberman Barrett - Director

J Barrett - Director

**Notes to the Financial Statements  
for the year ended 30 November 2023**

**1. STATUTORY INFORMATION**

Cheshire Housing 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.

The presentation currency of the financial statements is the Pound Sterling (£).

**2. STATEMENT OF COMPLIANCE**

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.

**3. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

The financial statements have been prepared under the historical cost convention.

The principal accounting policies applied in the preparation of these financial statements are set out below.

These policies have been consistently applied to all years presented, unless otherwise stated.

**Basis of preparation**

The financial statements are prepared on the going concern basis under the historical cost convention and comply with the United Kingdom Accounting Standards and Companies Act 2006.

**Going concern**

The company has a net asset deficiency as at 30 November 2023 and the directors have agreed to support the company for a period of 12 months from the date of the signing these financial statements.

**Turnover**

Revenue represents property rental income received in the year from investment properties

**Investment property**

Investment property is shown at fair value, the fair value is reviewed annually by the directors. Any aggregate surplus or deficit arising from changes in the fair value in the year is recognised in the profit or loss within the Statement of Comprehensive Income. The cumulative fair value surplus on the investment property is recognised as a separate non-distributable reserve.

**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 statement of financial position date.

Notes to the Financial Statements - continued  
for the year ended 30 November 2023

3. ACCOUNTING POLICIES - continued

**Deferred tax**

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the statement of financial position 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.

**Impairment of assets**

Assets not measured at fair value are reviewed for any indications that the asset may be impaired at each statement of financial position date. If such indications exists the recoverable amount of the asset or the assets cash generating unit is estimated and compared to the carrying amount. Where the carrying amount exceeds its recoverable amount, an impairment loss is recognised unless the asset is carried at a revalued amount where the impairment loss is a revaluation decrease.

Any losses arising from impairment are recognised in the Statement of Comprehensive Income under the appropriate heading.

4. EMPLOYEES AND DIRECTORS

The average number of employees during the year was NIL (2022 - NIL).

5. INVESTMENT PROPERTY

|                       | Total<br>£     |
|-----------------------|----------------|
| <b>FAIR VALUE</b>     |                |
| At 1 December 2022    | 338,086        |
| Additions             | 155,370        |
| At 30 November 2023   | <u>493,456</u> |
| <b>NET BOOK VALUE</b> |                |
| At 30 November 2023   | <u>493,456</u> |
| At 30 November 2022   | <u>338,086</u> |

6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

|               | 2023     | 2022       |
|---------------|----------|------------|
|               | £        | £          |
| Other debtors | <u>-</u> | <u>500</u> |

7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

|                 | 2023          | 2022          |
|-----------------|---------------|---------------|
|                 | £             | £             |
| Other creditors | <u>18,366</u> | <u>18,251</u> |

Notes to the Financial Statements - continued  
for the year ended 30 November 2023

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

|                 | 2023           | 2022           |
|-----------------|----------------|----------------|
|                 | £              | £              |
| Other creditors | <u>520,928</u> | <u>509,900</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.