Registered number
3284884

Confederation of Co-operative Housing Limited

Report and Accounts

30 November 2022

Confederation of Co-operative Housing Limited
Registered number: 3284884
Directors' Report

The directors present their report and accounts for the year ended 30 November 2022.

Directors
The following persons served as directors during the year:

Michaela Bygrave
Martin Dumont
Leah Esta Eatwell
Paula Farrow
Christopher Ronald Handy
Martyn Holmes
Tom Hopkins
Scott Jennings
Jay Lambe
John McGuigan
Karen Williams
Neil Tryner

Small company provisions
This report has been prepared in accordance with the provisions in Part 15 of the Companies Act 2006 applicable to companies subject to the small companies regime.

This report was approved by the board on 15 /04/2023 and signed on its behalf.

Paula Farrow
Director

Confederation of Co-operative Housing Limited

Report to the directors on the preparation of the unaudited statutory accounts of Confederation of Co-operative Housing Limited for the year ended 30 November 2022

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the accounts of Confederation of Co-operative Housing Limited for the year ended 30 November 2022 which comprise of the Profit and Loss Account, the Balance Sheet and the related notes from the company's accounting records and from information and explanations you have given us.

As a practising member firm of the Association of Chartered Certified Accountants, we are subject to its ethical and other professional requirements which are detailed at http://rulebook.accaglobal.com/

Our work has been undertaken in accordance with the requirements of the Association of Chartered Certified Accountants as detailed at http://www.accaglobal.com/factsheet163.

Slade & Cooper

Slade & Cooper Ltd
Chartered Certified Accountants
Beehive Mill
Jersey Street
Manchester
M4 6JG

15 / 05 /2023

Confederation of Co-operative Housing Limited
Profit and Loss Account
for the year ended 30 November 2022

	Notes	2022 £	2021 £
Turnover		268,488	459,594
Administrative expenses		(288,763)	(389,716)
Operating (loss)/profit		(20,275)	69,878
(Loss)/profit on ordinary activities before taxation		(20,275)	69,878
Tax on (loss)/profit on ordinary activities		3,904	(10,851)
(Loss)/profit for the financial year		(16,371)	59,027

Confederation of Co-operative Housing Limited
Registered number: 3284884
Balance Sheet
as at 30 November 2022

	Notes		2022		2021
			£		£
Fixed assets					
Intangible assets	3		1,023		2,046
Tangible assets	4		193		-
			1,216		2,046
Current assets					
Stocks		2,524		2,943	
Debtors	5	13,891		3,649	
Cash at bank and in hand		135,904		200,374	
		152,319		206,966	
Creditors: amounts falling due within one year	6	(69,147)		(108,253)	
Net current assets			83,172		98,713
Net assets			84,388		100,759
Capital and reserves					
Profit and loss account			84,388		100,759
Shareholders' funds			84,388		100,759

The directors are satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

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

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The accounts have been prepared and delivered in accordance with the special provisions applicable to companies subject to the small companies regime.

Paula Farrow
Director
Approved by the board on 15/04/2023

1 Accounting policies

Basis of preparation

The accounts have been prepared under the historical cost convention and in accordance with FRS 102 as applied to small entities by section 1A of the standard. There were no material departures from that standard.

The principal accounting policies adopted in the preparation of the financial statements are set out below and have remained unchanged from the previous year, and also have been consistently applied within the same accounts.

The company constitutes a public benefit entity as defined by FRS 102.

Turnover

Turnover is measured at the fair value of the consideration received or receivable, net of discounts and value added taxes. Turnover includes revenue earned from the rendering of services. Turnover from the rendering of services is recognised by reference to the stage of completion of the contract. The stage of completion of a contract is measured by comparing the costs incurred for work performed to date to the total estimated contract costs.

Intangible fixed assets

Intangible fixed assets are measured at cost less accumulative amortisation and any accumulative impairment losses.

Tangible fixed assets

Tangible fixed assets are measured at cost less accumulative depreciation and any accumulative impairment losses. Depreciation is provided on all tangible fixed assets, other than freehold land, at rates calculated to write off the cost, less estimated residual value, of each asset evenly over its expected useful life, as follows:

Freehold buildings	over 50 years
Leasehold land and buildings	over the lease term
Website	over 3 years
Fixtures, fittings, tools and equipment	over 5 years

Stocks

Stocks are measured at the lower of cost and estimated selling price less costs to complete and sell. Cost is determined using the first in first out method. The carrying amount of stock sold is recognised as an expense in the period in which the related revenue is recognised.

Debtors

Short term debtors are measured at transaction price (which is usually the invoice price), less any impairment losses for bad and doubtful debts. Loans and other financial assets are initially recognised at transaction price including any transaction costs and subsequently measured at amortised cost determined using the effective interest method, less any impairment losses for bad and doubtful debts.

Creditors

Short term creditors are measured at transaction price (which is usually the invoice price). Loans and other financial liabilities are initially recognised at transaction price net of any transaction costs and subsequently measured at amortised cost determined using the effective interest method.

Taxation

A current tax liability is recognised for the tax payable on the taxable profit of the current and past periods. A current tax asset is recognised in respect of a tax loss that can be carried back to recover tax paid in a previous period. Deferred tax is recognised in respect of all timing differences between the recognition of income and expenses in the financial statements and their inclusion in tax assessments. 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. Deferred tax is measured using the tax rates and laws that have been enacted or substantively enacted by the reporting date and that are expected to apply to the reversal of the timing difference, except for revalued land and investment property where the tax rate that applies to the sale of the asset is used. Current and deferred tax assets and liabilities are not discounted.

2 Employees

	2022 Number	2021 Number
Average number of persons employed by the company	-	-

3 Intangible fixed assets

Website:

	£
Cost	
At 1 December 2021	3,069
At 30 November 2022	3,069
Amortisation	
At 1 December 2021	1,023
Provided during the year	1,023
At 30 November 2022	2,046
Net book value	
At 30 November 2022	1,023
At 30 November 2021	2,046

The website is being written off in equal annual instalments over its estimated economic life of 3 years.

4 Tangible fixed assets

	Plant and machinery etc
	£
Cost	
Additions	258
At 30 November 2022	258
Depreciation	
Charge for the year	65
At 30 November 2022	65
Net book value	
At 30 November 2022	193

5 Debtors

	2022	2021
	£	£
Trade debtors	9,361	3,006
Prepayments	626	643
	13,891	3,649

6 Creditors: amounts falling due within one year

	2022	2021
	£	£
Accruals and other creditors	2,843	32,900
Trade creditors	53,028	8,221
Corporation tax	-	10,851
Other taxes and social security costs	13,276	13,981
Other creditors	-	42,300
	69,147	108,253

		2022	2021
7	**Related party transactions**	**£**	**£**
	Fees paid to related parties were as follows:		
	Blase Lambert (Chief Officer)	91,680	98,902
	Amounts owed by the company at the balance sheet date		
	Blase Lambert	738	792

Out of pocket expenses incurred by directors were also reimbursed during the year.

8 Other information

Confederation of Co-operative Housing Limited is a private company limited by guarantee and incorporated in England. Its registered office is:
19 Devonshire Road
Princes Park
Liverpool
L8 3TX