Registered number
3284884

Confederation of Co-operative Housing Limited

Report and Accounts

30 November 2023

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

The directors present their report and accounts for the year ended 30 November 2023.

Directors
The following persons served as directors during the year:

Michaela Bygrave
Jayam Dalal (appointed May 2023)
Megan Doolittle
Martin Dumont
Leah Esta Eatwell (resigned October 2022)
Paula Farrow (resigned May 2023)
Christopher Ronald Handy
Martyn Holmes
Scott Jennings
Jay Lambe
Anna Spencer (appointed May 2023)
Kevin Wan (appointed May 2023)
Karen Williams
Neil Tryner (resigned May 2023)

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 13/05/2024 and signed on its behalf.

Martyn Holmes
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 2023

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 2023 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 Ltd
Chartered Certified Accountants
Beehive Mill
Jersey Street
Manchester
M4 6JG

31/05/2024

Confederation of Co-operative Housing Limited
Profit and Loss Account
for the year ended 30 November 2023

	Notes	2023 £	2022 £
Turnover		197,920	268,488
Administrative expenses		(517,678)	(288,763)
Other operating income		250,544	-
Operating loss		(69,214)	(20,275)
Loss on ordinary activities before taxation		(69,214)	(20,275)
Tax on loss on ordinary activities		117	3,904
Loss for the financial year		(69,097)	(16,371)

Confederation of Co-operative Housing Limited
Registered number: 3284884
Balance Sheet
as at 30 November 2023

	Notes		2023		2022
			£		£
Fixed assets					
Intangible assets	3		-		1,023
Tangible assets	4		129		193
			129		1,216
Current assets					
Stocks		2,500		2,524	
Debtors	5	7,400		13,891	
Cash at bank and in hand		74,133		135,904	
		84,033		152,319	
Creditors: amounts falling due within one year	6	(68,871)		(69,147)	
Net current assets			15,162		83,172
Net assets			15,291		84,388
Capital and reserves					
Profit and loss account			15,291		84,388
Shareholders' funds			15,291		84,388

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.

Martyn Holmes
Director
Approved by the board on 13/05/2024

Confederation of Co-operative Housing Limited
Notes to the Accounts
for the year ended 30 November 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	**2023 Number**	**2022 Number**
Average number of persons employed by the company	1	-

3 Intangible fixed assets Website:	**£**
Cost	
At 1 December 2022	3,069
At 30 November 2023	3,069
Amortisation	
At 1 December 2022	2,046
Provided during the year	1,023
At 30 November 2023	3,069
Net book value	
At 30 November 2023	-
At 30 November 2022	1,023

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

Confederation of Co-operative Housing Limited
Notes to the Accounts
for the year ended 30 November 2023

4 Tangible fixed assets

	Plant and machinery etc £
Cost	
At 1 December 2022	258
At 30 November 2023	258
Depreciation	
At 1 December 2022	65
Charge for the year	64
At 30 November 2023	129
Net book value	
At 30 November 2023	129
At 30 November 2022	193

5 Debtors

	2023 £	2022 £
Trade debtors	6,759	9,361
Prepayments	641	626
Corporation Tax Refund	-	3,904
	7,400	13,891

6 Creditors: amounts falling due within one year

	2023 £	2022 £
Accruals and other creditors	31,933	2,843
Trade creditors	23,418	53,028
Other taxes and social security costs	13,520	13,276
	68,871	69,147

		2023	2022
7	**Related party transactions**	**£**	**£**
	Fees paid to related parties were as follows:		
	Blase Lambert (Chief Officer)	114,381	98,902
	Amounts owed by the company at the balance sheet date — Blase Lambert	21,667	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

Confederation of Co-operative Housing Limited
Detailed profit and loss account
for the year ended 30 November 2023

	2023	2022
	£	£
Sales		
Project Income	5,085	55,324
Conference Fees, Seminars and Courses	31,951	35,569
Affiliation	45,643	42,704
Consultative services	76,335	87,501
Training Fees	18,350	18,472
Partner Fees	20,250	20,250
Other	306	8,668
	197,920	268,488
Administrative expenses		
Associate costs:		
Chief Officer's costs	60,646	50,379
Employer's NI	10,728	-
Communication Officer	34,544	20,240
Head of Policy	-	6,829
	105,918	77,448
Premises costs:		
Rent	3,250	650
	3,250	650
General administrative expenses:		
Project costs	242,398	57,853
Conference and seminar costs	42,070	43,801
Members' travel and meeting costs	7,348	6,533
Office and other costs	8,599	3,315
Subscriptions	2,232	751
Insurance	1,482	1,285
Consultative services	75,817	74,876
Storage	1,746	1,533
Training fees	10,064	2,549
Depreciation	64	65
Website costs	4,322	6,595
Amortisaton	1,023	1,023
Marketing	708	7,599
Event Costs	396	430
	398,269	208,208
Legal and professional costs:		
Accountancy fees	1,415	1,457
Advertising and PR	28	1,000
Other legal and professional	8,798	-
	10,241	2,457
	517,678	288,763
Other operating income		
Other operating income	250,544	-