

**KOHLER-CADMORE PROPERTIES  
LTD Filleted Accounts Cover**

**KOHLER-CADMORE PROPERTIES LTD**

**Company No. 12559282**

**Information for Filing with The Registrar**

**30 April 2023**

**KOHLER-CADMORE PROPERTIES****LTD Directors Report Registrar**

The Directors present their report and the accounts for the year ended 30 April 2023.

**Principal activities**

The principal activity of the company during the year under review was Property letting.

**Directors**

The Directors who served at any time during the year were as follows:

B. Kohler-Cadmore

T. Kohler-Cadmore

The above report has been prepared in accordance with the provisions applicable to companies subject to the small companies regime as set out in Part 15 of the Companies Act 2006.

Signed on behalf of the board

T. Kohler-Cadmore

Director

17 January 2024

**KOHLER-CADMORE PROPERTIES**  
**LTD Balance Sheet Registrar**  
**at 30 April 2023**  
**Company No. 12559282**

	<b>Notes</b>	<b>2023</b> <b>£</b>	<b>2022</b> <b>£</b>
<b>Fixed assets</b>			
Tangible assets	4	195,143	195,143
		<u>195,143</u>	<u>195,143</u>
<b>Current assets</b>			
Cash at bank and in hand		21,947	13,999
		<u>21,947</u>	<u>13,999</u>
<b>Creditors: Amount falling due within one year</b>	5	(75,651)	(73,798)
<b>Net current liabilities</b>		<u>(53,704)</u>	<u>(59,799)</u>
<b>Total assets less current liabilities</b>		141,439	135,344
<b>Creditors: Amounts falling due after more than one year</b>	6	(134,809)	(135,243)
<b>Net assets</b>		<u>6,630</u>	<u>101</u>
<b>Capital and reserves</b>			
Called up share capital		100	100
Profit and loss account	7	6,530	1
<b>Total equity</b>		<u>6,630</u>	<u>101</u>

These accounts have been prepared in accordance with the special provisions applicable to companies subject to the small companies regime of the Companies Act 2006.

For the year ended 30 April 2023 the company was entitled to exemption from audit 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 Companies Act 2006 with respect to accounting records and the preparation of accounts.

As permitted by section 444 (5A) of the Companies Act 2006 the directors have not delivered to the Registrar a copy of the company's profit and loss account.

Approved by the board on 17 January 2024 and signed on its behalf by:

T. Kohler-Cadmore  
Director  
17 January 2024

**KOHLER-CADMORE PROPERTIES  
LTD Notes to the Accounts  
Registrar  
for the year ended 30 April 2023**

**1 General information**

KOHLER-CADMORE PROPERTIES LTD is a private company limited by shares and incorporated in England and Wales.

Its registered number is: 12559282

Its registered office is:

16 Victoria Gardens

Hyde Park

Leeds

LS6 1FH

The accounts have been prepared in accordance with FRS 102 Section 1A - The Financial Reporting Standard applicable in the UK and Republic of Ireland and the Companies Act 2006.

**2 Accounting policies**

**Turnover**

Turnover is measured at the fair value of the consideration received or receivable. Turnover is reduced for estimated customer returns, rebates and other similar allowances.

Revenue from the sale of goods is recognised when all the following conditions are satisfied:

- the Company has transferred to the buyer the significant risks and rewards of ownership of the goods;
- the Company retains neither continuing managerial involvement to the degree usually associated with ownership nor effective control over the goods sold;
- the amount of revenue can be measured reliably;
- it is probable that the economic benefits associated with the transaction will flow to the Company; and
- the costs incurred or to be incurred in respect of the transaction can be measured reliably.

Specifically, revenue from the sale of goods is recognised when goods are delivered and legal title is passed.

## **Taxation**

Income tax expense represents the sum of the tax currently payable and deferred tax.

The tax currently payable is based on taxable profit for the year. Taxable profit differs from profit as reported in the profit and loss account because of items of income or expense that are taxable or deductible in other years and items that are never taxable or deductible. The Company's liability for current tax is calculated using tax rates that have been enacted or substantively enacted by the end of the reporting period.

Deferred tax is recognised on timing differences between the carrying amounts of assets and liabilities in the financial statements and the corresponding tax bases used in the computation of taxable profit. Deferred tax liabilities are generally recognised for all taxable temporary differences. Deferred tax assets are generally recognised for all deductible timing differences to the extent that it is probable that taxable profits will be available against which those deductible temporary differences can be utilised. The carrying amount of deferred tax assets is reviewed at the end of each reporting period and reduced to the extent that it is no longer probable that sufficient taxable profits will be available to allow all or part of the asset to be recovered.

Deferred tax assets and liabilities are measured at the tax rates that are expected to apply in the period in which the liability is settled or the asset realised, based on tax rates (and tax laws) that have been enacted or substantively enacted by the end of the reporting period.

Current or deferred tax for the year is recognised in profit or loss, except when they relate to items that are recognised in other comprehensive income or directly in equity, in which case, the current and deferred tax is also recognised in other comprehensive income or directly in equity respectively.

## **Trade and other debtors**

Trade and other debtors are initially recognised at fair value and thereafter stated at amortised cost using the effective interest method, less impairment losses for bad and doubtful debts.

## **Trade and other 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.

## **Provisions**

Provisions are made where an event has taken place that gives the Company a legal or constructive obligation that probably requires settlement by a transfer of economic benefit, and a reliable estimate can be made of the amount of the obligation.

Provisions are charged as an expense to the profit and loss account in the year that the Company becomes aware of the obligation, and are measured at the best estimate at balance sheet date of the expenditure required to settle the obligation, taking into account relevant risks and uncertainties.

When payments are eventually made, they are charged to the provision carried in the balance sheet.

## **3 Employees**

	<b>2023</b>	<b>2022</b>
	<b>Number</b>	<b>Number</b>
The average monthly number of employees (including directors) during the year was:	0	0

#### 4 Tangible fixed assets

	Land and buildings £	Total £
<b>Cost or revaluation</b>		
At 1 May 2022	195,143	195,143
At 30 April 2023	<u>195,143</u>	<u>195,143</u>
<b>Depreciation</b>		
<b>Net book values</b>		
At 30 April 2023	<u>195,143</u>	<u>195,143</u>
At 30 April 2022	<u>195,143</u>	<u>195,143</u>

#### 5 Creditors:

amounts falling due within one year

	2023 £	2022 £
Bank loans and overdrafts	5,209	4,775
Taxes and social security	1,532	938
Loans from directors	<u>68,910</u>	<u>68,085</u>
	<u>75,651</u>	<u>73,798</u>

#### 6 Creditors:

amounts falling due after more than one year

	2023 £	2022 £
Bank loans and overdrafts	<u>134,809</u>	<u>135,243</u>
	<u>134,809</u>	<u>135,243</u>

#### 7 Reserves

Profit and loss account - includes all current and prior period retained profits and losses.

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.