

Registered number
06378665

CCS Properties (UK) Limited

Report and Accounts

31 December 2025

CCS Properties (UK) Limited
Registered number: 06378665
Directors' Report

The directors present their report and accounts for the year ended 31 December 2025.

Principal activities

The company's principal activity during the year continued to be of operating guest house and hold investments.

Directors

The following persons served as directors during the year:

Mr M Bhatti
Mrs N Bhatti

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 16 March 2026 and signed on its behalf.

M Bhatti
Director

CCS Properties (UK) Limited
Profit and Loss Account
for the year ended 31 December 2025

	2025 £	2024 £
Turnover	54,913	65,621
Cost of sales	(31,328)	(25,897)
Gross profit	23,585	39,724
Administrative expenses	(26,940)	(37,201)
Operating (loss)/profit	(3,355)	2,523
Rent received	5,000	5,000
Interest payable	(104)	(233)
Profit before taxation	1,541	7,290
Tax on profit	(293)	(1,385)
Profit for the financial year	<u>1,248</u>	<u>5,905</u>

CCS Properties (UK) Limited**Registered number:**

06378665

Balance Sheet**as at 31 December 2025**

	Notes	2025 £	2024 £
Fixed assets			
Tangible assets	3	1	1
Investments	4	338,273	338,273
		<u>338,274</u>	<u>338,274</u>
Current assets			
Debtors	5	235,203	241,071
Cash at bank and in hand		9,053	1,000
		<u>244,256</u>	<u>242,071</u>
Creditors: amounts falling due within one year	6	(489,824)	(488,887)
Net current liabilities		<u>(245,568)</u>	<u>(246,816)</u>
Net assets		<u>92,706</u>	<u>91,458</u>
Capital and reserves			
Called up share capital		100	100
Profit and loss account		92,606	91,358
Shareholders' funds		<u>92,706</u>	<u>91,458</u>

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. The profit and loss account has not been delivered to the Registrar of Companies.

M Bhatti

Director

Approved by the board on 16 March 2026

CCS Properties (UK) Limited
Statement of Changes in Equity
for the year ended 31 December 2025

	Share capital	Share premium	Re- valuation reserve	Profit and loss account	Total
	£	£	£	£	£
At 1 January 2024	100	-	-	85,453	85,553
Profit for the financial year				5,905	5,905
At 31 December 2024	<u>100</u>	<u>-</u>	<u>-</u>	<u>91,358</u>	<u>91,458</u>
At 1 January 2025	100	-	-	91,358	91,458
Profit for the financial year				1,248	1,248
At 31 December 2025	<u>100</u>	<u>-</u>	<u>-</u>	<u>92,606</u>	<u>92,706</u>

CCS Properties (UK) Limited
Notes to the Accounts
for the year ended 31 December 2025

1 Accounting policies

Basis of preparation

The accounts have been prepared under the historical cost convention and in accordance with FRS 102, The Financial Reporting Standard applicable in the UK and Republic of Ireland (as applied to small entities by section 1A of the standard).

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 sale of goods and from the rendering of services. Turnover from the sale of goods is recognised when the significant risks and rewards of ownership of the goods have transferred to the buyer. 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:

Plant and machinery	over 4 years
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Investments

Investments in subsidiaries, associates and joint ventures are measured at cost less any accumulated impairment losses. Listed investments are measured at fair value. Unlisted investments are measured at fair value unless the value cannot be measured reliably, in which case they are measured at cost less any accumulated impairment losses. Changes in fair value are included in the profit and loss account.

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.

CCS Properties (UK) Limited
Notes to the Accounts
for the year ended 31 December 2025

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.

Provisions

Provisions (ie liabilities of uncertain timing or amount) are recognised when there is an obligation at the reporting date as a result of a past event, it is probable that economic benefit will be transferred to settle the obligation and the amount of the obligation can be estimated reliably.

2 Employees	2025 Number	2024 Number
Average number of persons employed by the company	<u>1</u>	<u>1</u>

3 Tangible fixed assets	Plant and machinery etc £
Cost	
At 1 January 2025	<u>1,163</u>
At 31 December 2025	<u>1,163</u>
Depreciation	
At 1 January 2025	<u>1,162</u>
At 31 December 2025	<u>1,162</u>
Net book value	
At 31 December 2025	<u>1</u>
At 31 December 2024	<u>1</u>

4 Investments	Investments in subsidiary undertakings £	Other investments £	Total £
Cost			
At 1 January 2025	<u>334,273</u>	<u>4,000</u>	<u>338,273</u>
At 31 December 2025	<u>334,273</u>	<u>4,000</u>	<u>338,273</u>

The company holds 20% or more of the share capital of the following company:

CCS Properties (UK) Limited
Notes to the Accounts
for the year ended 31 December 2025

Company	Shares held Class	%	Capital and reserves £	Profit (loss) for the year £
La Bagutte (Reading) Limited	Ordinary	100	143,769	795
5 Debtors			2025 £	2024 £
Trade debtors			350	350
Amounts owed by group undertakings and undertakings in which the company has a participating interest			234,853	240,721
			<u>235,203</u>	<u>241,071</u>
6 Creditors: amounts falling due within one year			2025 £	2024 £
Bank loans and overdrafts			1,291	4,168
Directors current account			143,000	148,489
Amounts owed to group undertakings and undertakings in which the company has a participating interest			337,640	332,555
Taxation and social security costs			293	1,385
Other creditors			7,600	2,290
			<u>489,824</u>	<u>488,887</u>
7 Loans			2025 £	2024 £
Creditors include:				
Secured bank loans			<u>1,291</u>	<u>4,168</u>

The loan is secured over the company's investment and a charge over the company's assets.

8 Controlling party

The company is controlled by the directors who are also shareholders of the company.

9 Other information

CCS Properties (UK) Limited is a private company limited by shares and incorporated in England.
 Its registered office is:
 495-499 Oxford Road
 Reading
 Berkshire
 RG30 1HF

CCS Properties (UK) Limited
Detailed profit and loss account
for the year ended 31 December 2025
This schedule does not form part of the statutory accounts

	2025 £	2024 £
Sales	54,913	65,621
Cost of sales	(31,328)	(25,897)
Gross profit	23,585	39,724
Administrative expenses	(26,940)	(37,201)
Operating (loss)/profit	(3,355)	2,523
Rent received	5,000	5,000
Interest payable	(104)	(233)
Profit before tax	1,541	7,290

CCS Properties (UK) Limited
Detailed profit and loss account
for the year ended 31 December 2025
This schedule does not form part of the statutory accounts

	2025	2024
	£	£
Sales		
Sales	<u>54,913</u>	<u>65,621</u>
Cost of sales		
Other direct costs	<u>31,328</u>	<u>25,897</u>
Administrative expenses		
Employee costs:		
Travel and subsistence	<u>353</u>	<u>936</u>
	<u>353</u>	<u>936</u>
Premises costs:		
Rent	<u>20,000</u>	<u>20,000</u>
	<u>20,000</u>	<u>20,000</u>
General administrative expenses:		
Subscriptions	<u>47</u>	<u>515</u>
Bank charges	<u>70</u>	<u>538</u>
Credit card charges	<u>1,874</u>	<u>2,296</u>
It and Web maintenance	<u>1,440</u>	<u>-</u>
	<u>3,431</u>	<u>3,349</u>
Legal and professional costs:		
Accountancy fees	<u>756</u>	<u>12,916</u>
Other legal and professional	<u>2,400</u>	<u>-</u>
	<u>3,156</u>	<u>12,916</u>
	<u>26,940</u>	<u>37,201</u>