

Registered number
05790337

E. Chapman Limited

Unaudited Filleted Accounts

31 March 2022

E. Chapman Limited**Registered number:** 05790337**Balance Sheet****as at 31 March 2022**

	Notes	2022 £	2021 £
Fixed assets			
Intangible assets	3	-	1,007
Tangible assets	4	243	407
		<u>243</u>	<u>1,414</u>
Current assets			
Debtors	5	64,847	67,071
Cash at bank and in hand		335,355	308,567
		<u>400,202</u>	<u>375,638</u>
Creditors: amounts falling due within one year	6	(48,996)	(43,624)
Net current assets		<u>351,206</u>	<u>332,014</u>
Total assets less current liabilities		<u>351,449</u>	<u>333,428</u>
Provisions for liabilities		(46)	(269)
Net assets		<u>351,403</u>	<u>333,159</u>
Capital and reserves			
Called up share capital		1	1
Profit and loss account		351,402	333,158
Shareholder's funds		<u>351,403</u>	<u>333,159</u>

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

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

The director acknowledges her 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.

E. Chapman

Director

Approved by the board on 17 October 2022

E. Chapman Limited
Notes to the Accounts
for the year ended 31 March 2022

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.

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 7 years
Fixtures, fittings, tools and equipment	over 2-5 years

Debtors

Short term debtors are measured at transaction price (which is usually the invoice price), less any impairment losses for bad and doubtful debts.

Creditors

Short term creditors are measured at transaction price (which is usually the invoice price).

Taxation

A current tax liability is recognised for the tax payable on the taxable profit of the current and past periods. 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. 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. Current and deferred tax liabilities are not discounted.

Pensions

Contributions to defined contribution plans are expensed in the period to which they relate.

2 Employees

2022	2021
Number	Number

Average number of persons employed by the company	1	1
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3 Intangible fixed assets

£

Goodwill:

Cost

At 1 April 2021	5,035
At 31 March 2022	5,035

Amortisation

At 1 April 2021	4,028
Provided during the year	1,007
At 31 March 2022	5,035

Net book value

At 31 March 2022	-
At 31 March 2021	1,007

The website is being written off in equal annual instalments over its estimated economic life of 5 years.

4 Tangible fixed assets

	Land and buildings £	Plant and machinery etc £	Total £
Cost			
At 1 April 2021	32,565	9,020	41,585
Additions	-	304	304
Disposals	-	(1,038)	(1,038)
At 31 March 2022	32,565	8,286	40,851
Depreciation			
At 1 April 2021	32,565	8,613	41,178
Charge for the year	-	468	468
On disposals	-	(1,038)	(1,038)
At 31 March 2022	32,565	8,043	40,608
Net book value			
At 31 March 2022	-	243	243
At 31 March 2021	-	407	407

5 Debtors

2022
£

2021
£

Trade debtors	55,024	58,573
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Other debtors	9,823	8,498
	<u>64,847</u>	<u>67,071</u>

6 Creditors: amounts falling due within one year	2022	2021
	£	£

Taxation and social security costs	29,532	30,399
Other creditors	19,464	13,225
	<u>48,996</u>	<u>43,624</u>

7 Controlling party

The company is controlled by the director.

8 Other information

E. Chapman Limited is a private company limited by shares and incorporated in England. Its registered office is:

Clearways Accountants
Clearways
Colley Way
Reigate
RH2 9JH

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