

COMPANY REGISTRATION NUMBER: 11656164

Enchant Creative Limited

Filleted Unaudited Financial Statements

31 May 2021

Enchant Creative Limited

Statement of Financial Position

31 May 2021

	Note	31 May 21 £	30 Nov 19 £
Current assets			
Debtors	6	100	9,039
Cash at bank and in hand		—	12,294
		100	21,333
Creditors: amounts falling due within one year	7	—	18,326
Net current assets		100	3,007
Total assets less current liabilities		100	3,007
Capital and reserves			
Called up share capital		100	100
Profit and loss account		—	2,907
Shareholders funds		100	3,007

These financial statements have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with Section 1A of FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

In accordance with section 444 of the Companies Act 2006, the statement of comprehensive income has not been delivered.

For the period ending 31 May 2021 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Director's responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the period in question in accordance with section 476 ;
- The director acknowledges his responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements .

These financial statements were approved by the board of directors and authorised for issue on 12 May 2022 , and are signed on behalf of the board by:

Mr M Nash

Director

Company registration number: 11656164

Enchant Creative Limited

Notes to the Financial Statements

Period from 1 December 2019 to 31 May 2021

1. General information

The company is a private company limited by shares, registered in England and Wales. The address of the registered office is Ash House, Breckenwood Road, Fulbourn, Cambridge, CB21 5DQ.

2. Statement of compliance

These financial statements have been prepared in compliance with Section 1A of FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland'.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through profit or loss.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Revenue recognition

Turnover is measured at the fair value of the consideration received or receivable for goods supplied and services rendered, net of discounts and Value Added Tax. Revenue from the sale of goods is recognised when the significant risks and rewards of ownership have transferred to the buyer (usually on despatch of the goods); the amount of revenue can be measured reliably; it is probable that the associated economic benefits will flow to the entity; and the costs incurred or to be incurred in respect of the transactions can be measured reliably.

Income tax

The taxation expense represents the aggregate amount of current and deferred tax recognised in the reporting period. Tax is recognised in profit or loss, except to the extent that it relates to items recognised in other comprehensive income or directly in equity. In this case, tax is recognised in other comprehensive income or directly in equity, respectively. Current tax is recognised on taxable profit for the current and past periods. Current tax is measured at the amounts of tax expected to pay or recover using the tax rates and laws that have been enacted or substantively enacted at the reporting date.

Deferred tax is recognised in respect of all timing differences at the reporting date. Unrelieved tax losses and other deferred tax assets are recognised 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 that are expected to apply to the reversal of the timing difference.

4. Employee numbers

The average number of persons employed by the company during the period amounted to Nil (2019: 1).

5. Dividends

	31 May 21	30 Nov 19
	£	£
Dividends paid during the period (excluding those for which a liability existed at the end of the prior period)	6,012	14,010

The following dividends were paid on: 6 April 2020 £2,000 6 April 2021 £4,012

6. Debtors

	31 May 21	30 Nov 19
	£	£
Trade debtors	—	2,100
Other debtors	100	6,939
	100	9,039

7. Creditors: amounts falling due within one year

	31 May 21	30 Nov 19
	£	£
Trade creditors	—	333
Corporation tax	—	3,980
Social security and other taxes	—	803
Other creditors	—	13,210
	—	18,326

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.