REGISTERED NUMBER: 05245100 (England and Wales)

UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2019

FOR

CHATTO & CO (UK) LIMITED

CONTENTS OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2019

	Page
Company Information	1
Statement of Financial Position	2
Notes to the Financial Statements	3
Chartered Certified Accountants' Report	6

CHATTO & CO (UK) LIMITED

COMPANY INFORMATION
FOR THE YEAR ENDED 31 DECEMBER 2019

DIRECTOR:	Sudipto Chattopadhyay
SECRETARY:	Mayur Z Shah
REGISTERED OFFICE:	83 High Street West Wickham Kent BR4 0LS
REGISTERED NUMBER:	05245100 (England and Wales)
ACCOUNTANTS:	Sherwoods Chartered Certified Accountants 83 High Street West Wickham Kent BR4 0LS

CHATTO & CO (UK) LIMITED (REGISTERED NUMBER: 05245100)

STATEMENT OF FINANCIAL POSITION
31 DECEMBER 2019

	Notes	31.12.19 £	31.12.18 £
CURRENT ASSETS			
Debtors	5	10,506	13,218
Cash at bank		39	100
		10,545	13,318
CREDITORS			
Amounts falling due within one year	6	4,910	3,285
NET CURRENT ASSETS		5,635	10,033
TOTAL ASSETS LESS CURRENT LIABILITIES		5,635	10,033
CAPITAL AND RESERVES			
Called up share capital	7	10,000	10,000
Retained earnings		(4,365)	33
SHAREHOLDERS' FUNDS		5,635	10,033

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2019.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 December 2019 in accordance with Section 476 of the Companies Act 2006.

The director acknowledges his responsibilities for:

(a) ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and

(b) preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of each financial year and of its profit or loss for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

The financial statements have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies regime.

In accordance with Section 444 of the Companies Act 2006, the Income Statement has not been delivered.

The financial statements were approved by the director and authorised for issue on 19 February 2021 and were signed by:

Sudipto Chattopadhyay - Director

The notes form part of these financial statements

1. STATUTORY INFORMATION

Chatto & Co (UK) Limited is a private company, limited by shares , registered in England and Wales. The company's registered number and registered office address can be found on the Company Information page.

2. ACCOUNTING POLICIES

Basis of preparing the financial statements
These financial statements have been prepared in accordance with Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" including the provisions of Section 1A "Small Entities" and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Turnover
Turnover is measured at the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes.

Tangible fixed assets
Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Fixtures and fittings - 20% on reducing balance or higher rate where asset value is negligible.
Computer equipment - Straight line over 3 years or higher rate where asset value is negligible.

Taxation
Taxation for the year comprises current and deferred tax. Tax is recognised in the Income Statement, except to the extent that it relates to items recognised in other comprehensive income or directly in equity.

Current or deferred taxation assets and liabilities are not discounted.

Current tax is recognised at the amount of tax payable using the tax rates and laws that have been enacted or substantively enacted by the statement of financial position date.

Deferred tax
Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the statement of financial position date.

Timing differences arise from the inclusion of income and expenses in tax assessments in periods different from those in which they are recognised in financial statements. Deferred tax is measured using tax rates and laws that have been enacted or substantively enacted by the year end and that are expected to apply to the reversal of the timing difference.

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.

3. EMPLOYEES AND DIRECTORS

The average number of employees during the year was NIL (2018 - 1).

continued...

4. TANGIBLE FIXED ASSETS

	Fixtures and fittings £	Computer equipment £	Totals £
COST			
At 1 January 2019 and 31 December 2019	256	2,476	2,732
DEPRECIATION			
At 1 January 2019 and 31 December 2019	256	2,476	2,732
NET BOOK VALUE			
At 31 December 2019	-	-	-
At 31 December 2018	-	-	-

5. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.19 £	31.12.18 £
Other debtors	10,506	13,218

6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.19 £	31.12.18 £
Bank loans and overdrafts	21	7
Taxation and social security	-	309
Other creditors	4,889	2,969
	4,910	3,285

7. CALLED UP SHARE CAPITAL

Allotted, issued and fully paid:

Number:	Class:	Nominal value:	31.12.19 £	31.12.18 £
10,000	Ordinary	£1	10,000	10,000

8. DIRECTOR'S ADVANCES, CREDITS AND GUARANTEES

The following advances and credits to a director subsisted during the years ended 31 December 2019 and 31 December 2018:

	31.12.19 £	31.12.18 £
Sudipto Chattopadhyay		
Balance outstanding at start of year	8,148	7,198
Amounts advanced	-	5,050
Amounts repaid	-	(4,100)
Amounts written off	-	-
Amounts waived	-	-
Balance outstanding at end of year	-	8,148

continued...

9. CLIENT MONIES

As at 31st December 2016, the company did not hold clients monies, and had not done so during the year, as it is not licensed to hold client monies.

CHARTERED CERTIFIED ACCOUNTANTS' REPORT TO THE DIRECTOR ON THE UNAUDITED FINANCIAL STATEMENTS OF CHATTO & CO (UK) LIMITED

The following reproduces the text of the report prepared for the director in respect of the company's annual unaudited financial statements. In accordance with the Companies Act 2006, the company is only required to file a Statement of Financial Position. Readers are cautioned that the Statement of Comprehensive Income and certain other primary statements and the Report of the Director are not required to be filed with the Registrar of Companies.

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the financial statements of Chatto & Co (UK) Limited for the year ended 31 December 2019 which comprise the Income Statement, Statement of Financial Position 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://www.accaglobal.com/rulebook.

This report is made solely to the director of Chatto & Co (UK) Limited in accordance with our terms of engagement. Our work has been undertaken solely to prepare for your approval the financial statements of Chatto & Co (UK) Limited and state those matters that we have agreed to state to the director of Chatto & Co (UK) Limited in this report in accordance with the requirements of the Association of Chartered Certified Accountants as detailed at http://www.accaglobal.com/factsheet163. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and its director for our work or for this report.

It is your duty to ensure that Chatto & Co (UK) Limited has kept adequate accounting records and to prepare statutory financial statements that give a true and fair view of the assets, liabilities, financial position and loss of Chatto & Co (UK) Limited. You consider that Chatto & Co (UK) Limited is exempt from the statutory audit requirement for the year.

We have not been instructed to carry out an audit or a review of the financial statements of Chatto & Co (UK) Limited. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory financial statements.

Sherwoods
Chartered Certified Accountants
83 High Street
West Wickham
Kent
BR4 0LS

Date: .....

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.