

Registered number

05647551

Chez Marius Limited

Accounts

For the Year ended

31 December 2022

Oakensen

Chartered Accountants

31 Stallard Street

Trowbridge

Wiltshire

BA14 9AA

Chez Marius Limited**Registered number:** 05647551**Balance Sheet****as at 31 December 2022**

	Notes	2022 £	2021 £
Fixed assets			
Tangible assets	3	745,000	745,000
Current assets			
Debtors	4	12,000	6,000
Cash at bank and in hand		19,889	10,645
		<u>31,889</u>	<u>16,645</u>
Creditors: amounts falling due within one year	5	(1,000)	(900)
Net current assets		<u>30,889</u>	<u>15,745</u>
Total assets less current liabilities		<u>775,889</u>	<u>760,745</u>
Creditors: amounts falling due after more than one year	6	(811,683)	(790,142)
Provisions for liabilities		(27,335)	(27,335)
Net liabilities		<u>(63,129)</u>	<u>(56,732)</u>
Capital and reserves			
Called up share capital		100	100
Revaluation reserve	7	116,533	116,533
Profit and loss account		(179,762)	(173,365)
Shareholders' funds		<u>(63,129)</u>	<u>(56,732)</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.

Director

Approved by the board on 22 September 2023

Chez Marius Limited
Notes to the Accounts
for the year ended 31 December 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.

Turnover

Turnover is measured at the fair value of the consideration received or receivable, net of discounts and value added taxes. Turnover is recognised on the completion of the rental period.

Tangible fixed assets

Tangible fixed assets are measured at cost less accumulated depreciation and any accumulated 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	No depreciation charged
--------------------	-------------------------

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. 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.

2 Employees

	2022	2021
	Number	Number
Average number of persons employed by the company	<u>2</u>	<u>2</u>

3 Tangible fixed assets

	Land and buildings
	£
Cost	
At 1 January 2022	745,000
At 31 December 2022	<u>745,000</u>
Depreciation	
At 31 December 2022	<u>-</u>
Net book value	
At 31 December 2022	<u>745,000</u>
At 31 December 2021	<u>745,000</u>

4 Debtors	2022	2021
	£	£

Other debtors	<u>12,000</u>	<u>6,000</u>
---------------	---------------	--------------

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

Other creditors	<u>1,000</u>	<u>900</u>
-----------------	--------------	------------

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

Bank loans	632,409	632,409
Other creditors	<u>179,274</u>	<u>157,733</u>
	<u>811,683</u>	<u>790,142</u>

7 Revaluation reserve	2022	2021
	£	£

Gain on revaluation of land and buildings	143,868	143,868
Deferred taxation arising on the revaluation of land and buildings	(27,335)	(27,335)
At 31 December 2022	<u>116,533</u>	<u>116,533</u>

8 Related party transactions

Included in creditors due after one year is an amount of £179,274 (2020 : £157,533) which is due to the directors.

9 Other information

Chez Marius Limited is a private company limited by shares and incorporated in England.

Its registered office is:

31 Stallard Street

Trowbridge

Wiltshire

BA14 9AA

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.