

CHAND LTD
UNAUDITED ACCOUNTS
FOR THE YEAR ENDED 30 SEPTEMBER 2023

CHAND LTD
UNAUDITED ACCOUNTS
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CHAND LTD
COMPANY INFORMATION
FOR THE YEAR ENDED 30 SEPTEMBER 2023

Director	Liam Chand
Company Number	08679531 (England and Wales)
Registered Office	4 MASON WAY ROCHESTER KENT ME38GT
Accountants	Saran Accountants & Business Solutions Ltd 4 Mason Way Wainscott Rochester Kent ME3 8GT

CHAND LTD
STATEMENT OF FINANCIAL POSITION
AS AT 30 SEPTEMBER 2023

	Notes	2023 £	2022 £
Fixed assets			
Tangible assets	<u>4</u>	659	880
Current assets			
Debtors	5	15,077	34,459
Cash at bank and in hand		176	418
		<u>15,253</u>	<u>34,877</u>
Creditors: amounts falling due within one year	<u>6</u>	(13,301)	(6,022)
Net current assets		<u>1,952</u>	<u>28,855</u>
Total assets less current liabilities		2,611	29,735
Creditors: amounts falling due after more than one year	<u>7</u>	(2,501)	(5,700)
Net assets		<u>110</u>	<u>24,035</u>
Capital and reserves			
Called up share capital		1	1
Profit and loss account		109	24,034
Shareholders' funds		<u>110</u>	<u>24,035</u>

For the year ending 30 September 2023 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies. The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The director acknowledges his responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with the provisions of FRS 102 Section 1A - Small Entities. The profit and loss account has not been delivered to the Registrar of Companies.

The financial statements were approved by the Board and authorised for issue on 8 February 2024 and were signed on its behalf by

Liam Chand
Director

Company Registration No. 08679531

CHAND LTD
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 30 SEPTEMBER 2023

1 Statutory information

CHAND LTD is a private company, limited by shares, registered in England and Wales, registration number 08679531. The registered office is 4 MASON WAY, ROCHESTER, KENT, ME38GT.

2 Compliance with accounting standards

The accounts have been prepared in accordance with the provisions of FRS 102 Section 1A Small Entities. There were no material departures from that standard.

3 Accounting policies

The principal accounting policies adopted in the preparation of the financial statements are set out below and have remained unchanged from the previous year, and also have been consistently applied within the same accounts.

Basis of preparation

The accounts have been prepared under the historical cost convention as modified by the revaluation of certain fixed assets.

Presentation currency

The accounts are presented in £ sterling.

Tangible fixed assets and depreciation

Tangible assets are included at cost less depreciation and impairment. Depreciation has been provided at the following rates in order to write off the assets over their estimated useful lives:

Computer equipment 25% Straight line.

4 Tangible fixed assets

	Computer equipment £
Cost or valuation	At cost
At 1 October 2022	4,293
At 30 September 2023	4,293
Depreciation	
At 1 October 2022	3,413
Charge for the year	221
At 30 September 2023	3,634
Net book value	
At 30 September 2023	659
At 30 September 2022	880

5 Debtors

	2023 £	2022 £
Amounts falling due within one year		
Accrued income and prepayments	1,051	10,234
Other debtors	14,026	24,225
	<u>15,077</u>	<u>34,459</u>

CHAND LTD
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 30 SEPTEMBER 2023

6 Creditors: amounts falling due within one year	2023	2022
	£	£
Bank loans and overdrafts	1,740	-
Taxes and social security	11,061	5,522
Accruals	500	500
	<hr/>	<hr/>
	13,301	6,022
	<hr/>	<hr/>

7 Creditors: amounts falling due after more than one year	2023	2022
	£	£
Bank loans	2,501	5,700
	<hr/>	<hr/>

8 Average number of employees

During the year the average number of employees was 1 (2022: 1).

