

Company Registration No. 13606315 (England and Wales)

**CHUI SOLUTIONS LIMITED**  
**UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 SEPTEMBER 2023**  
**PAGES FOR FILING WITH REGISTRAR**

# CHUI SOLUTIONS LIMITED

## COMPANY INFORMATION

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**Director** Mr S A Shah

**Company number** 13606315

**Registered office** 22 Bouverie Gardens  
Harrow  
Greater London  
HA3 0RQ

**Accountants** Ormerod Rutter Limited  
The Oakley  
Kidderminster Road  
Droitwich  
Worcestershire  
WR9 9AY

**Bankers** Prepay Technologies Ltd  
Station Square  
1 Gloucester Street  
Swindon  
Wiltshire  
SN1 1GW

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# CHUI SOLUTIONS LIMITED

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## **CHUI SOLUTIONS LIMITED**

### **ACCOUNTANTS' REPORT TO THE DIRECTOR ON THE PREPARATION OF THE UNAUDITED STATUTORY FINANCIAL STATEMENTS OF CHUI SOLUTIONS LIMITED FOR THE YEAR ENDED 30 SEPTEMBER 2023**

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In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the financial statements of Chui Solutions Limited for the year ended 30 September 2023 which comprise, the balance sheet 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 Institute of Chartered Accountants in England and Wales (ICAEW), we are subject to its ethical and other professional requirements which are detailed at <http://www.icaew.com/en/members/regulations-standards-and-guidance>.

This report is made solely to the Board of Directors of Chui Solutions Limited, as a body, in accordance with our terms of engagement. Our work has been undertaken solely to prepare for your approval the financial statements of Chui Solutions Limited and state those matters that we have agreed to state to the Board of Directors of Chui Solutions Limited, as a body, in this report in accordance with ICAEW Technical Release 07/16 AAF. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Chui Solutions Limited and its Board of Directors as a body, for our work or for this report.

It is your duty to ensure that Chui Solutions 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 profit of Chui Solutions Limited. You consider that Chui Solutions 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 Chui Solutions 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.

**Ormerod Rutter Limited**

5 March 2024

**Chartered Accountants**

The Oakley  
Kidderminster Road  
Droitwich  
Worcestershire  
WR9 9AY

# CHUI SOLUTIONS LIMITED

## BALANCE SHEET

AS AT 30 SEPTEMBER 2023

|                                                       | Notes | 2023<br>£ | £        | 2022<br>£ | £        |
|-------------------------------------------------------|-------|-----------|----------|-----------|----------|
| <b>Fixed assets</b>                                   |       |           |          |           |          |
| Investments                                           | 3     |           | 30,000   |           | 30,000   |
| <b>Current assets</b>                                 |       |           |          |           |          |
| Cash at bank and in hand                              |       | 3,203     |          | 7,088     |          |
| <b>Creditors: amounts falling due within one year</b> | 4     | (20,087)  |          | (30,150)  |          |
| <b>Net current liabilities</b>                        |       |           | (16,884) |           | (23,062) |
| <b>Total assets less current liabilities</b>          |       |           | 13,116   |           | 6,938    |
| <b>Capital and reserves</b>                           |       |           |          |           |          |
| Called up share capital                               | 5     |           | 100      |           | 100      |
| Profit and loss reserves                              |       |           | 13,016   |           | 6,838    |
| <b>Total equity</b>                                   |       |           | 13,116   |           | 6,938    |

The director of the company has elected not to include a copy of the profit and loss account within the financial statements.

For the financial year ended 30 September 2023 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The director acknowledges his responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The member has not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

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

The financial statements were approved and signed by the director and authorised for issue on 5 March 2024.

Mr S A Shah  
Director

Company Registration No. 13606315

# CHUI SOLUTIONS LIMITED

## NOTES TO THE FINANCIAL STATEMENTS

**FOR THE YEAR ENDED 30 SEPTEMBER 2023**

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### **1 Accounting policies**

#### **Company information**

Chui Solutions Limited is a private company limited by shares incorporated in England and Wales. The registered office is 22 Bouverie Gardens, Harrow, Greater London, HA3 0RQ.

#### **1.1 Accounting convention**

These financial statements have been prepared in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the requirements of the Companies Act 2006 as applicable to companies subject to the small companies regime. The disclosure requirements of section 1A of FRS 102 have been applied other than where additional disclosure is required to show a true and fair view.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

#### **1.2 Fixed asset investments**

Interests in subsidiaries, associates and jointly controlled entities are initially measured at cost and subsequently measured at cost less any accumulated impairment losses. The investments are assessed for impairment at each reporting date and any impairment losses or reversals of impairment losses are recognised immediately in profit or loss.

An associate is an entity, being neither a subsidiary nor a joint venture, in which the company holds a long-term interest and where the company has significant influence. The company considers that it has significant influence where it has the power to participate in the financial and operating decisions of the associate.

#### **1.3 Taxation**

The tax expense represents the sum of the tax currently payable and deferred tax.

##### **Current tax**

The tax currently payable is based on taxable profit for the year. Taxable profit differs from net profit as reported in the profit and loss account because it excludes items of income or expense that are taxable or deductible in other years and it further excludes items that are never taxable or deductible. The company's liability for current tax is calculated using tax rates that have been enacted or substantively enacted by the reporting end date.

##### **Deferred tax**

Deferred tax liabilities are generally recognised for all timing differences and 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. Such assets and liabilities are not recognised if the timing difference arises from goodwill or from the initial recognition of other assets and liabilities in a transaction that affects neither the tax profit nor the accounting profit.

The carrying amount of deferred tax assets is reviewed at each reporting end date and reduced to the extent that it is no longer probable that sufficient taxable profits will be available to allow all or part of the asset to be recovered. Deferred tax is calculated at the tax rates that are expected to apply in the period when the liability is settled or the asset is realised. Deferred tax is charged or credited in the profit and loss account, except when it relates to items charged or credited directly to equity, in which case the deferred tax is also dealt with in equity. Deferred tax assets and liabilities are offset when the company has a legally enforceable right to offset current tax assets and liabilities and the deferred tax assets and liabilities relate to taxes levied by the same tax authority.

# CHUI SOLUTIONS LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2023

### 2 Employees

The average monthly number of persons (including directors) employed by the company during the year was 1 (2022 - 1).

### 3 Fixed asset investments

|             | 2023<br>£ | 2022<br>£ |
|-------------|-----------|-----------|
| Investments | 30,000    | 30,000    |

#### Movements in fixed asset investments

|                                       | Shares in group<br>undertakings and<br>participating<br>interests<br>£ |
|---------------------------------------|------------------------------------------------------------------------|
| <b>Cost or valuation</b>              |                                                                        |
| At 1 October 2022 & 30 September 2023 | 30,000                                                                 |
| <b>Carrying amount</b>                |                                                                        |
| At 30 September 2023                  | 30,000                                                                 |
| At 30 September 2022                  | 30,000                                                                 |

### 4 Creditors: amounts falling due within one year

|                 | 2023<br>£ | 2022<br>£ |
|-----------------|-----------|-----------|
| Other creditors | 20,087    | 30,150    |

## CHUI SOLUTIONS LIMITED

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

**FOR THE YEAR ENDED 30 SEPTEMBER 2023**

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|          |                                                |             |             |
|----------|------------------------------------------------|-------------|-------------|
| <b>5</b> | <b>Called up share capital</b>                 | <b>2023</b> | <b>2022</b> |
|          |                                                | <b>£</b>    | <b>£</b>    |
|          | Ordinary share capital                         |             |             |
|          | Issued and fully paid                          |             |             |
|          | 100 Ordinary A of £1 each                      | 100         | 100         |
|          |                                                | <hr/>       | <hr/>       |
|          |                                                | 100         | 100         |
|          |                                                | <hr/>       | <hr/>       |
| <b>6</b> | <b>Ultimate controlling party</b>              |             |             |
|          | The ultimate controlling party is Mr S A Shah. |             |             |

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.