

Company Registration No. 09397619 (England and Wales)

Rosie Chapman Ltd

Annual report and unaudited financial statements

for the year ended 31 March 2021

Pages for filing with Registrar

Rosie Chapman Ltd

Company information

Director	Ms Rosie Chapman
Company number	09397619
Registered office	21 Alexandra Gardens Muswell Hill London N10 3RN
Accountants	Whittles Whittle & Partners LLP The Old Exchange 64 West Stockwell Street Colchester Essex CO1 1HE
Business address	21 Alexandra Gardens Muswell Hill London N10 3RN

Rosie Chapman Ltd

Contents

	Page
Balance sheet	1
Notes to the financial statements	2 - 5

Rosie Chapman Ltd

Balance sheet

As at 31 March 2021

Company registration no. 09397619

	Notes	2021 £	£	£	2020 £
Fixed assets					
Tangible assets	4		-		63
Current assets					
Debtors	5	4,229		8,038	
Cash at bank and in hand		40,341		40,314	
		<u>44,570</u>		<u>48,352</u>	
Creditors; amounts falling due within one year	6	<u>(3,600)</u>		<u>(9,438)</u>	
Net current assets			40,970		38,914
Total assets less current liabilities			<u>40,970</u>		<u>38,977</u>
Capital and reserves					
Called up share capital	7		1		1
Profit and loss reserves			40,969		38,976
Total equity			<u>40,970</u>		<u>38,977</u>

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

The director acknowledges her 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 13 October 2021

Ms Rosie Chapman
Director

Rosie Chapman Ltd

Notes to the financial statements

For the year ended 31 March 2021

1 Accounting policies

Company information

Rosie Chapman Ltd is a private company limited by shares incorporated in England and Wales. The registered office is 21 Alexandra Gardens, Muswell Hill, London, N10 3RN.

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 are prepared in sterling, which is the functional currency of the company. Monetary amounts in these financial statements are rounded to the nearest £.

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

1.2 Going concern

Going concern and COVID-19

The coronavirus pandemic has significantly disrupted individuals' personal lives and businesses' economic prospects in the UK and across the globe. The UK entered lockdown in March 2020 and some restrictions and social distancing provisions remain in place.

The company has not been negatively affected by COVID-19 and has continued to trade as before.

We have continued to prepare the accounts on a going concern basis and deem this appropriate. We do not consider that a material uncertainty about our going concern status currently exists. In making this assessment we have considered the likely trading conditions for a period of twelve months from the date of our approval of these accounts.

1.3 Turnover

Turnover is recognised at the fair value of the consideration received or receivable for services provided in the normal course of business.

1.4 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Computers	25% straight line
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The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is credited or charged to profit or loss.

Rosie Chapman Ltd

Notes to the financial statements (continued)

For the year ended 31 March 2021

1 Accounting policies

(Continued)

1.5 Impairment of fixed assets

At each reporting period end date, the company reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.6 Financial instruments

Basic financial instruments are initially recognised at transaction value and subsequently measured at amortised cost. Financial assets comprise cash at bank and in hand, together with trade and other debtors. A specific provision is made for debts for which recoverability is in doubt. Cash at bank and in hand is defined as all cash held in instant access bank accounts and used as working capital. Investments, including those in subsidiary undertakings are held at fair value at the balance sheet date, with gains and losses being recognised within income and expenditure. Financial liabilities held at amortised cost comprise all creditors except social security and other taxes, deferred income and provisions.

1.7 Equity instruments

Equity instruments issued by the company are recorded at the proceeds received, net of transaction costs. Dividends payable on equity instruments are recognised as liabilities once they are no longer at the discretion of the company.

1.8 Taxation

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

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.

1.9 Employee benefits

The costs of short-term employee benefits are recognised as a liability and an expense, unless those costs are required to be recognised as part of the cost of stock or fixed assets.

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the company is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.10 Foreign exchange

Transactions in currencies other than pounds sterling are recorded at the rates of exchange prevailing at the dates of the transactions. At each reporting end date, monetary assets and liabilities that are denominated in foreign currencies are retranslated at the rates prevailing on the reporting end date. Gains and losses arising on translation in the period are included in profit or loss.

Rosie Chapman Ltd

Notes to the financial statements (continued)

For the year ended 31 March 2021

2 Judgements and key sources of estimation uncertainty

In the application of the company's accounting policies, the director is required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates. The estimates included in these financial statements are in relation to the estimated useful life of fixed assets.

3 Employees

The average monthly number of persons (including directors) employed by the company during the year was:

	2021 Number	2020 Number
Total	1	1
	==	==

4 Tangible fixed assets

	Computers £
Cost	
At 1 April 2020 and 31 March 2021	1,529
	—
Depreciation and impairment	
At 1 April 2020	1,466
Depreciation charged in the year	63
	—
At 31 March 2021	1,529
	—
Carrying amount	
At 31 March 2021	-
	==
At 31 March 2020	63
	==

5 Debtors

	2021 £	2020 £
Amounts falling due within one year:		
Trade debtors	1,729	4,288
Other debtors	2,500	3,750
	—	—
	4,229	8,038
	==	==

Rosie Chapman Ltd

Notes to the financial statements (continued)

For the year ended 31 March 2021

5	Debtors	(Continued)	
6	Creditors: amounts falling due within one year	2021	2020
		£	£
	Corporation tax	952	7,111
	Other creditors	2,648	2,327
		<hr/>	<hr/>
		3,600	9,438
		<hr/>	<hr/>
	Included in other creditors are amounts owing to the director of £1,148 - (2020: £887)		
7	Called up share capital	2021	2020
		£	£
	1 Ordinary share of £1 each	1	1
		<hr/>	<hr/>

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.