Company registration number 04577813 (England and Wales)

CHAPEL HEALTH & FITNESS STUDIO LTD

UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2025

PAGES FOR FILING WITH REGISTRAR

CHAPEL HEALTH & FITNESS STUDIO LTD

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CHAPEL HEALTH & FITNESS STUDIO LTD

BALANCE SHEET

AS AT 31 DECEMBER 2025

	Notes	2025 £	£	2024 £	£
Fixed assets					
Tangible assets	**4**		8,744		10,804
Current assets					
Debtors	**5**	150		-	
Cash at bank and in hand		11,598		9,254	
		11,748		9,254	
Creditors: amounts falling due within one year	**6**	(33,422)		(30,913)	
Net current liabilities			(21,674)		(21,659)
Total assets less current liabilities			(12,930)		(10,855)
Creditors: amounts falling due after more than one year	**7**		(14,721)		(12,214)
Provisions for liabilities			(1,661)		(2,053)
Net liabilities			(29,312)		(25,122)
Capital and reserves					
Called up share capital			100		100
Profit and loss reserves			(29,412)		(25,222)
Total equity			(29,312)		(25,122)

The notes on pages 3 to 5 form part of these financial statements.

BALANCE SHEET (CONTINUED)

AS AT 31 DECEMBER 2025

For the financial year ended 31 December 2025 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 of its financial statements for the year in question in accordance with section 476.

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.

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

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

The financial statements were approved and signed by the director and authorised for issue on 9 August 2026

T D Dandy
Director

Company registration number 04577813 (England and Wales)

1 Accounting policies

Company information

Chapel Health & Fitness Studio Ltd is a private company limited by shares incorporated in England and Wales. The registered office is 2-3 Charter Point Way, Ashby de la Zouch, Leicestershire, LE65 1NF.

1.1 Basis of preparation

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

At the time of approving the financial statements, the director has a reasonable expectation that the company has adequate resources to continue in operational existence for the foreseeable future. Thus the director continues to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Turnover

Revenue comprises sales of goods or services provided to customers net of value added tax and other sales taxes, less an appropriate deduction for actual and expected returns and discounts. Revenue is recognised when performance obligations are satisfied and the control of goods or services is transferred to the buyer. Where the performance obligation is satisfied over time, revenue is recognised in accordance with its progress towards complete satisfaction of that performance obligation.

1.4 Intangible fixed assets - goodwill

Goodwill represents the excess of the cost of acquisition of unincorporated businesses over the fair value of net assets acquired. It is initially recognised as an asset at cost and is subsequently measured at cost less accumulated amortisation and accumulated impairment losses. Goodwill is considered to have a finite useful life and is amortised on a systematic basis over its expected life.

1.5 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, 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:

Fixtures and fittings	25% on reducing balance
Motor vehicles	25% on reducing balance

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.

1.6 Taxation

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

1 Accounting policies **(Continued)**

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.

1.7 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

2 Employees

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

	2025 Number	2024 Number
Total	3	4

3 Intangible fixed assets

	Goodwill £
Cost	
At 1 January 2025 and 31 December 2025	4,500
Amortisation and impairment	
At 1 January 2025 and 31 December 2025	4,500
Carrying amount	
At 31 December 2025	-
At 31 December 2024	-

4 Tangible fixed assets

	Fixtures and fittings	Motor vehicles	Total
	£	£	£
Cost			
At 1 January 2025	34,324	10,870	45,194
Additions	858	-	858
At 31 December 2025	35,182	10,870	46,052
Depreciation and impairment			
At 1 January 2025	26,551	7,839	34,390
Depreciation charged in the year	2,160	758	2,918
At 31 December 2025	28,711	8,597	37,308
Carrying amount			
At 31 December 2025	6,471	2,273	8,744
At 31 December 2024	7,773	3,031	10,804

5 Debtors

	2025	2024
Amounts falling due within one year:	£	£
Trade debtors	150	-

6 Creditors: amounts falling due within one year

	2025	2024
	£	£
Bank loans	3,254	3,333
Trade creditors	1,734	326
Taxation and social security	185	199
Other creditors	28,249	27,055
	33,422	30,913

7 Creditors: amounts falling due after more than one year

	2025	2024
	£	£
Bank loans and overdrafts	10,603	1,944
Other creditors	4,118	10,270
	14,721	12,214

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.