REGISTERED NUMBER: 11658271 (England and Wales)

Unaudited Financial Statements for the Year Ended 31 October 2022

for

Ying Dong Limited

Contents of the Financial Statements
for the Year Ended 31 October 2022

Company Information
for the Year Ended 31 October 2022

DIRECTOR:	Mr F Wang
REGISTERED OFFICE:	C/O Barrette Limited Signature House 232a Rainhill Road Prescot L35 4LD
REGISTERED NUMBER:	11658271 (England and Wales)
ACCOUNTANTS:	Barrette Limited 232a Signature House Rainhill Road Prescot L35 4LD

Ying Dong Limited (Registered number: 11658271)

Balance Sheet
31 October 2022

	Notes	31.10.22 £	£	31.10.21 £	£
FIXED ASSETS					
Intangible assets	4		10,850		12,400
Tangible assets	5		10,872		13,975
			21,722		26,375
CURRENT ASSETS					
Stocks		67,500		36,500	
Debtors	6	3,000		3,000	
Cash at bank and in hand		83,711		147,399	
		154,211		186,899	
CREDITORS					
Amounts falling due within one year	7	276,478		260,354	
NET CURRENT LIABILITIES			(122,267)		(73,455)
TOTAL ASSETS LESS CURRENT LIABILITIES			(100,545)		(47,080)
CAPITAL AND RESERVES					
Called up share capital			100		100
Retained earnings			(100,645)		(47,180)
			(100,545)		(47,080)

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 October 2022.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 October 2022 in accordance with Section 476 of the Companies Act 2006.

The director acknowledges his responsibilities for:
(a) ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and
(b) preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of each financial year and of its profit or loss for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

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

In accordance with Section 444 of the Companies Act 2006, the Income Statement has not been delivered.

The financial statements were approved by the director and authorised for issue on 27 July 2023 and were signed by:

Mr F Wang - Director

1. **STATUTORY INFORMATION**

Ying Dong Limited is a private company, limited by shares , registered in England and Wales. The company's registered number and registered office address can be found on the Company Information page.

2. **ACCOUNTING POLICIES**

Basis of preparing the financial statements
These financial statements have been prepared in accordance with Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" including the provisions of Section 1A "Small Entities" and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Turnover
Turnover is measured at the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes.

Intangible assets
Intangible assets are initially measured at cost. After initial recognition, intangible assets are measured at cost less any accumulated amortisation and any accumulated impairment losses.

Patents and licences are being amortised evenly over their estimated useful life of ten years.

Tangible fixed assets
Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.
Plant and machinery etc - 20% on cost

Stocks
Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Taxation
Taxation for the year comprises current and deferred tax. Tax is recognised in the Income Statement, except to the extent that it relates to items recognised in other comprehensive income or directly in equity.

Current or deferred taxation assets and liabilities are not discounted.

Current tax is recognised at the amount of tax payable using the tax rates and laws that have been enacted or substantively enacted by the balance sheet date.

Deferred tax
Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date.

Timing differences arise from the inclusion of income and expenses in tax assessments in periods different from those in which they are recognised in financial statements. Deferred tax is measured using tax rates and laws that have been enacted or substantively enacted by the year end and that are expected to apply to the reversal of the timing difference.

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.

Hire purchase and leasing commitments
Rentals paid under operating leases are charged to profit or loss on a straight line basis over the period of the lease.

Pension costs and other post-retirement benefits
The company operates a defined contribution pension scheme. Contributions payable to the company's pension scheme are charged to profit or loss in the period to which they relate.

3. **EMPLOYEES AND DIRECTORS**

The average number of employees during the year was 3 (2021 - 3) .

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4. INTANGIBLE FIXED ASSETS

	Other intangible assets £
COST	
At 1 November 2021 and 31 October 2022	15,500
AMORTISATION	
At 1 November 2021	3,100
Charge for year	1,550
At 31 October 2022	4,650
NET BOOK VALUE	
At 31 October 2022	10,850
At 31 October 2021	12,400

5. TANGIBLE FIXED ASSETS

	Plant and machinery etc £
COST	
At 1 November 2021	18,636
Additions	779
At 31 October 2022	19,415
DEPRECIATION	
At 1 November 2021	4,661
Charge for year	3,882
At 31 October 2022	8,543
NET BOOK VALUE	
At 31 October 2022	10,872
At 31 October 2021	13,975

6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.10.22 £	31.10.21 £
Other debtors	3,000	3,000

7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.10.22 £	31.10.21 £
Social security and other taxes	3,279	1,249
Other creditors	70,947	56,116
Directors' loan accounts	200,750	200,750
Accruals and deferred income	1,502	2,239
	276,478	260,354

The director of the company, Mr Fang Wang, invested a total amount of £200,750 as director loan into the company.