

**CHRAW LTD  
UNAUDITED ACCOUNTS  
FOR THE YEAR ENDED 31 JANUARY 2023**

**CHRAW LTD**  
**UNAUDITED ACCOUNTS**  
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**CHRAW LTD**  
**COMPANY INFORMATION**  
**FOR THE YEAR ENDED 31 JANUARY 2023**

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<b>Director</b>	Ranming Duan
<b>Company Number</b>	SC523579 (Scotland)
<b>Registered Office</b>	300 HIGH STREET GLASGOW G4 0QN SCOTLAND
<b>Accountants</b>	TaxeZ 5 South Charlotte Street Edinburgh EH2 4AN

**CHRAW LTD**  
**STATEMENT OF FINANCIAL POSITION**  
**AS AT 31 JANUARY 2023**

	Notes	2023 £	2022 £
<b>Current assets</b>			
Cash at bank and in hand		4,983	4,209
<b>Creditors: amounts falling due within one year</b>	4	(4,220)	(4,781)
<b>Net current assets/(liabilities)</b>		763	(572)
<b>Net assets/(liabilities)</b>		763	(572)
<b>Capital and reserves</b>			
Called up share capital		1	1
Profit and loss account		762	(573)
<b>Shareholders' funds</b>		763	(572)

For the year ending 31 January 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 13 February 2023 and were signed on its behalf by

Ranming Duan  
Director

Company Registration No. SC523579

**CHRAW LTD**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31 JANUARY 2023**

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**1 Statutory information**

Chraw Ltd is a private company, limited by shares, registered in Scotland, registration number SC523579. The registered office is 300 HIGH STREET, GLASGOW, G4 0QN, SCOTLAND.

**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.

***Turnover***

Turnover is measured at the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes. Turnover from the sale of goods is recognised when goods have been delivered to customers such that risks and rewards of ownership have transferred to them. Turnover from the rendering of services is recognised by reference to the stage of completion of the contract. The stage of completion of a contract is measured by comparing the costs incurred for work performed to date to the total estimated contract costs.

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

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Trade creditors	-	916
Taxes and social security	(41)	(4)
Loans from directors	3,962	3,650
Accruals	299	219
	<u>4,220</u>	<u>4,781</u>

**5 Average number of employees**

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

