Company Registration No. SC523579 (Scotland)

CHRAW LTD
UNAUDITED ACCOUNTS
FOR THE YEAR ENDED 31 JANUARY 2024

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UNAUDITED ACCOUNTS
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CHRAW LTD
COMPANY INFORMATION
FOR THE YEAR ENDED 31 JANUARY 2024

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

CHRAW LTD
STATEMENT OF FINANCIAL POSITION
AS AT 31 JANUARY 2024

	Notes	2024 £	2023 £
Fixed assets			
Tangible assets	4	1,303	-
Current assets			
Cash at bank and in hand		1,082	4,983
Creditors: amounts falling due within one year	5	(2,842)	(4,220)
Net current (liabilities)/assets		(1,760)	763
Net (liabilities)/assets		(457)	763
Capital and reserves			
Called up share capital		1	1
Profit and loss account		(458)	762
Shareholders' funds		(457)	763

For the year ending 31 January 2024 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 20 March 2024 and were signed on its behalf by

Ranming Duan
Director

Company Registration No. SC523579

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.

Tangible fixed assets and depreciation
Tangible assets are included at cost less depreciation and impairment. Depreciation has been provided at the following rates in order to write off the assets over their estimated useful lives:

Fixtures & fittings	25 % Straight line
Computer equipment	25 % Straight line

4 Tangible fixed assets

	Fixtures & fittings	Computer equipment	Total
	£	£	£
Cost or valuation	At cost	At cost	
At 1 February 2023	-	-	-
Additions	629	1,108	1,737
At 31 January 2024	629	1,108	1,737
Depreciation			
Charge for the year	157	277	434
At 31 January 2024	157	277	434
Net book value			
At 31 January 2024	472	831	1,303

5 Creditors: amounts falling due within one year

	2024	2023
	£	£
Taxes and social security	372	(41)
Loans from directors	2,111	3,962
Accruals	359	299
	2,842	4,220

6 Average number of employees

During the year the average number of employees was 1 (2023: 1).