

Registered number
03015459

Ap Chau Village Association (UK)

Unaudited Filleted Accounts

31 December 2022

Ap Chau Village Association (UK)**Registered number:** 03015459**Balance Sheet****as at 31 December 2022**

	Notes	2022 £	2021 £
Fixed assets			
Tangible assets	3	-	98,057
Current assets			
Debtors	4	5,902	1,494
Cash at bank and in hand		443,117	17,160
		<u>449,019</u>	<u>18,654</u>
Creditors: amounts falling due within one year	5	(7,794)	(1,683)
Net current assets		<u>441,225</u>	<u>16,971</u>
Net assets		<u>441,225</u>	<u>115,028</u>
Capital and reserves			
Revaluation reserve	6	117,149	117,149
Profit and loss account		324,076	(2,121)
Shareholders' funds		<u>441,225</u>	<u>115,028</u>

The directors are satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit in accordance with section 476 of the Act.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The accounts have been prepared and delivered in accordance with the special provisions applicable to companies subject to the small companies regime. The profit and loss account has not been delivered to the Registrar of Companies.

Y S Ho

Director

Approved by the board on 26 September 2023

Ap Chau Village Association (UK)
Notes to the Accounts
for the year ended 31 December 2022

1 Accounting policies

Basis of preparation

The accounts have been prepared under the historical cost convention and in accordance with FRS 102, The Financial Reporting Standard applicable in the UK and Republic of Ireland (as applied to small entities by section 1A of the standard).

Turnover

Turnover is measured at the fair value of the consideration received or receivable, net of discounts and value added taxes.

Tangible fixed assets

Tangible fixed assets are measured at cost less accumulative depreciation and any accumulative impairment losses. Depreciation is provided on all tangible fixed assets, other than freehold land, at rates calculated to write off the cost, less estimated residual value, of each asset evenly over its expected useful life, as follows:

Freehold buildings	2% straight line
Fixtures, fittings, tools and equipment	15% straight line

Taxation

A current tax liability is recognised for the tax payable on the taxable profit of the current and past periods. A current tax asset is recognised in respect of a tax loss that can be carried back to recover tax paid in a previous period.

2 Employees

	2022	2021
	Number	Number
Average number of persons employed by the company	<u>3</u>	<u>3</u>

3 Tangible fixed assets

	Land and buildings	Plant and machinery etc	Total
	£	£	£
Cost			
At 1 January 2022	189,944	12,337	202,281
Disposals	<u>(189,944)</u>	<u>(12,337)</u>	<u>(202,281)</u>
At 31 December 2022	<u>-</u>	<u>-</u>	<u>-</u>
Depreciation			
At 1 January 2022	91,891	12,333	104,224
On disposals	<u>(91,891)</u>	<u>(12,333)</u>	<u>(104,224)</u>

At 31 December 2022	-	-	-
	<u> </u>	<u> </u>	<u> </u>
Net book value			
At 31 December 2022	-	-	-
At 31 December 2021	<u>98,053</u>	<u>4</u>	<u>98,057</u>

2 Tangible fixed assets continued

Freehold land and buildings:	2022	2021
	£	£
Historical cost	2,001	2,001
Cumulative depreciation based on historical cost	<u>920</u>	<u>920</u>
	1,081	1,081

4 Debtors

	2022	2021
	£	£
Trade debtors	-	97
Other debtors	<u>5,902</u>	<u>1,397</u>
	<u>5,902</u>	<u>1,494</u>

5 Creditors: amounts falling due within one year

	2022	2021
	£	£
Trade creditors	360	-
Taxation and social security costs	4,758	-
Other creditors	<u>2,676</u>	<u>1,683</u>
	<u>7,794</u>	<u>1,683</u>

6 Revaluation reserve

	2022	2021
	£	£
At 1 January 2022	117,149	117,149
At 31 December 2022	<u>117,149</u>	<u>117,149</u>

7 Other information

Ap Chau Village Association (UK) is a private company limited by shares and incorporated in England. Its registered office is:

Aston House
Redburn Road
Newcastle Upon Tyne
NE5 1NB

The liability of each member is limited to an amount not exceeding £1 if the company is wound up.

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.