

Registered number
06039878

White China (UK) Limited

Filleted Accounts

31 March 2022

White China (UK) Limited**Registered number:** 06039878**Balance Sheet****as at 31 March 2022**

	Notes	2022 £	2021 £
Fixed assets			
Tangible assets	3	5,269	8,019
Current assets			
Stocks		72,085	96,073
Debtors	4	120,915	41,419
Cash at bank and in hand		209,572	203,557
		<u>402,572</u>	<u>341,049</u>
Creditors: amounts falling due within one year	5	(329,820)	(244,306)
Net current assets		<u>72,752</u>	<u>96,743</u>
Net assets		<u>78,021</u>	<u>104,762</u>
Capital and reserves			
Called up share capital		100	100
Profit and loss account		77,921	104,662
Shareholders' funds		<u>78,021</u>	<u>104,762</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.

Mr R Mcness

Director

Approved by the board on 14 November 2022

White China (UK) Limited
Notes to the Accounts
for the year ended 31 March 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. Turnover includes revenue earned from the sale of goods and from the rendering of services. Turnover from the sale of goods is recognised when the significant risks and rewards of ownership of the goods have transferred to the buyer. 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

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:

Plant and machinery	10% straight line
Motor vehicles	25% straight line

Stocks

Stocks are measured at the lower of cost and estimated selling price less costs to complete and sell. Cost is determined using the first in first out method. The carrying amount of stock sold is recognised as an expense in the period in which the related revenue is recognised.

Taxation

A current tax liability is recognised for the tax payable on the taxable profit of the current and past periods. Current tax assets and liabilities are not discounted.

Pensions

Contributions to defined contribution plans are expensed in the period to which they relate.

2 Employees

	2022	2021
	Number	Number
Average number of persons employed by the company	<u>2</u>	<u>2</u>

3 Tangible fixed assets

Plant and

	machinery etc £	Motor vehicles £	Total £
Cost			
At 1 April 2021	400	10,998	11,398
At 31 March 2022	<u>400</u>	<u>10,998</u>	<u>11,398</u>
Depreciation			
At 1 April 2021	400	2,979	3,379
Charge for the year	-	2,750	2,750
At 31 March 2022	<u>400</u>	<u>5,729</u>	<u>6,129</u>
Net book value			
At 31 March 2022	-	5,269	5,269
At 31 March 2021	-	8,019	8,019

4 Debtors	2022 £	2021 £
Trade debtors	<u>120,915</u>	<u>41,419</u>

5 Creditors: amounts falling due within one year	2022 £	2021 £
Trade creditors	61,485	10,995
Directors current account	214,333	198,126
Accruals	1,400	1,400
Corporation tax	11,747	13,169
Other taxes and social security costs	40,855	20,616
	<u>329,820</u>	<u>244,306</u>

6 Other information

White China (UK) Limited is a private company limited by shares and incorporated in England. Its registered office is:

10 Mount Sorrel Close

Trentham

Stoke on Trent

Staffs

ST4 8TL

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.