

Registered Number:00553033

England and Wales

Whiterow Limited

Unaudited Financial Statements

For the year ended 31 March 2023

Whiterow Limited  
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**Whiterow Limited**  
**Statement of Financial Position**  
**As at 31 March 2023**

	Notes	2023 £	2022 £
<b>Fixed assets</b>			
Property, plant and equipment		1,850,594	1,608,369
		<b>1,850,594</b>	<b>1,608,369</b>
<b>Current assets</b>			
Trade and other receivables	2	3,726	39,632
Cash and cash equivalents		83,281	66,527
		<b>87,007</b>	<b>106,159</b>
<b>Trade and other payables: amounts falling due within one year</b>	3	(33,760)	(32,305)
<b>Net current assets</b>		<b>53,247</b>	<b>73,854</b>
<b>Total assets less current liabilities</b>		<b>1,903,841</b>	<b>1,682,223</b>
<b>Provisions for liabilities</b>		(675)	(251)
<b>Net assets</b>		<b>1,903,166</b>	<b>1,681,972</b>
<b>Capital and reserves</b>			
Called up share capital		106	100
Revaluation reserve	4	1,526,813	1,286,813
Retained earnings		376,247	395,059
<b>Shareholders' funds</b>		<b>1,903,166</b>	<b>1,681,972</b>

For the year ended 31 March 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 of its financial statements for the year ended 31 March 2023 in accordance with Section 476 of the Companies Act 2006

The director acknowledges his responsibilities for: a) ensuring that the company keeps proper 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 Section 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.

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

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

These financial statements were approved and authorised for issue by the Board on 02 October 2023 and were signed by:

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J F Rofe Director

The notes form part of these financial statements

**Whiterow Limited**  
**Notes to the Financial Statements**  
**For the year ended 31 March 2023**

**Statutory Information**

Whiterow Limited is a private limited company, limited by shares, domiciled in England and Wales, registration number 00553033.

Registered address:  
30 St George's Place  
Canterbury  
Kent  
CT1 1UT

The presentation currency is £ sterling.

**1. Accounting policies**

**Basis of preparing the financial statements**

These financial statements have been prepared in accordance with the provisions of Section 1A of Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical costs convention as modified by the revaluation of certain assets.

**Revenue recognition**

Turnover comprises the invoiced value of goods and services supplied by the company, net of Value Added Tax and trade discounts.

**Property, plant and equipment**

Tangible fixed assets, other than freehold land, are stated at cost or valuation less depreciation and any provision for impairment. Depreciation is provided at rates calculated to write off the cost or valuation of fixed assets, less their estimated residual value, over their expected useful lives on the following basis:  
The company's freehold properties are revalued in full every five years. Interim valuations are carried out when it is likely that there has been a material change in value.

**Deferred tax**

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

**2. Trade and other receivables**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Trade debtors	393	3,367
Other debtors	3,333	36,265
	<b>3,726</b>	<b>39,632</b>

Whiterow Limited  
Notes to the Financial Statements Continued  
For the year ended 31 March 2023

**3. Trade and other payables: amounts falling due within one year**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Trade creditors	15,113	16,106
Taxation and social security	12,594	16,199
Other creditors	6,053	-
	<b>33,760</b>	<b>32,305</b>

**4. Reserves**

	<b>Total</b>
	<b>£</b>
Revaluation reserve at 01 April 2022	1,286,813
Investments written off/revalued	240,000
<b>Revaluation reserve at 31 March 2023</b>	<b>1,526,813</b>

**5. Average number of persons employed**

During the year the average number of employees was 0

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.