

NG Yuet Sar (Restaurant) Limited

Unaudited Abbreviated Accounts

for the Year Ended 31 March 2016

Guard Doyly
Chartered Accountants
4 Mansell Street
Stratford-upon-Avon
Warwickshire
CV37 6NR

NG Yuet Sar (Restaurant) Limited
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The following reproduces the text of the accountants' report in respect of the company's annual financial statements, from which the abbreviated accounts (set out on pages 2 to 4) have been prepared.

**Chartered Accountants' Report to the Director on the Preparation of the Unaudited Statutory
Accounts of
NG Yuet Sar (Restaurant) Limited
for the Year Ended 31 March 2016**

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the accounts of NG Yuet Sar (Restaurant) Limited for the year ended 31 March 2016 set out on pages from the company's accounting records and from information and explanations you have given us.

As a practising member firm of the Institute of Chartered Accountants in England and Wales (ICAEW), we are subject to its ethical and other professional requirements which are detailed at icaew.com/membershandbook.

This report is made solely to the Board of Directors of NG Yuet Sar (Restaurant) Limited, as a body, in accordance with the terms of our engagement letter. Our work has been undertaken solely to prepare for your approval the accounts of NG Yuet Sar (Restaurant) Limited and state those matters that we have agreed to state to them, as a body, in this report in accordance with AAF 2/10 as detailed at icaew.com/compilation. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than NG Yuet Sar (Restaurant) Limited and its Board of Directors as a body for our work or for this report.

It is your duty to ensure that NG Yuet Sar (Restaurant) Limited has kept adequate accounting records and to prepare statutory accounts that give a true and fair view of the assets, liabilities, financial position and profit of NG Yuet Sar (Restaurant) Limited.

You consider that NG Yuet Sar (Restaurant) Limited is exempt from the statutory audit requirement for the year.

We have not been instructed to carry out an audit or a review of the accounts of NG Yuet Sar (Restaurant) Limited. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory accounts.

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Guard Doyly
Chartered Accountants
4 Mansell Street
Stratford-upon-Avon
Warwickshire
CV37 6NR
26 May 2016

NG Yuet Sar (Restaurant) Limited
(Registration number: 00890070)
Abbreviated Balance Sheet at 31 March 2016

	Note	2016 £	2015 £
Fixed assets			
Tangible fixed assets		101,079	104,335
Current assets			
Debtors		-	4
Creditors: Amounts falling due within one year		(67,929)	(73,828)
Net current liabilities		(67,929)	(73,824)
Net assets		33,150	30,511
Capital and reserves			
Called up share capital	<u>3</u>	8,000	8,000
Profit and loss account		25,150	22,511
Shareholders' funds		33,150	30,511

For the year ending 31 March 2016 the company was entitled to exemption 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 in accordance with the provisions applicable to companies subject to the small companies regime .

Approved by the director on 26 May 2016

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Mr S S Mo
Director

The notes on pages 3 to 4 form an integral part of these financial statements.

NG Yuet Sar (Restaurant) Limited
Notes to the Abbreviated Accounts for the Year Ended 31 March 2016
..... continued

1 Accounting policies

Basis of preparation

The full financial statements, from which these abbreviated accounts have been extracted, have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (Effective January 2015).

Depreciation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Property	£2,670 per annum
Fixtures and fittings	10% reducing balance

Financial instruments

Financial instruments are classified and accounted for, according to the substance of the contractual arrangement, as financial assets, financial liabilities or equity instruments. An equity instrument is any contract that evidences a residual interest in the assets of the company after deducting all of its liabilities. Where shares are issued, any component that creates a financial liability of the company is presented as a liability in the balance sheet. The corresponding dividends relating to the liability component are charged as interest expense in the profit and loss account.

2 Fixed assets

	Tangible assets	Total
	£	£
Cost		
At 1 April 2015	195,567	195,567
At 31 March 2016	195,567	195,567
Depreciation		
At 1 April 2015	91,232	91,232
Charge for the year	3,256	3,256
At 31 March 2016	94,488	94,488
Net book value		
At 31 March 2016	101,079	101,079
At 31 March 2015	104,335	104,335

NG Yuet Sar (Restaurant) Limited
Notes to the Abbreviated Accounts for the Year Ended 31 March 2016
..... continued

3 Share capital

Allotted, called up and fully paid shares

	2016		2015	
	No.	£	No.	£
Ordinary of £1 each	8,000	8,000	8,000	8,000
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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.