

**COMPANY NUMBER
4500962**

**CHINA BOAT INVESTMENTS LIMITED
ABBREVIATED STATUTORY FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2011**

SATURDAY



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COMPANIES HOUSE**

CHINA BOAT INVESTMENTS LIMITED
REPORTS AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2011

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COMPANY NUMBER 4500962

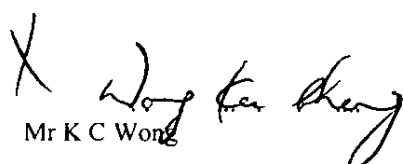
CHINA BOAT INVESTMENTS LIMITED

ABBREVIATED BALANCE SHEET AT 31 AUGUST 2011

	Note	2011	2010
		£	£
FIXED ASSETS			
Intangible Assets	2	8,000	16,000
Tangible Assets	3	6,799	7,769
		<u>14,799</u>	<u>23 769</u>
CURRENT ASSETS			
Stocks		1,407	1,555
Debtors		3,517	3,319
Cash at bank and in hand		47,078	40,905
		<u>52,002</u>	<u>45,779</u>
CREDITORS			
Due within one year		(53,729)	(56,948)
NET CURRENT LIABILITIES		<u>(1,727)</u>	<u>(11,169)</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>13,072</u>	<u>12,600</u>
PROVISIONS FOR LIABILITIES		<u>(483)</u>	<u>(524)</u>
NET ASSETS		<u>£ 12,589</u>	<u>£ 12,076</u>
CAPITAL AND RESERVES			
Called up share capital	4	100	100
Profit and loss account		12,489	11,976
SHAREHOLDERS' FUNDS		<u>£ 12,589</u>	<u>£ 12,076</u>

For the year ending 31 August 2011 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 directors acknowledge their responsibility 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 board of directors on 3 April 2012 and signed on its behalf:

X 
Mr K C Wong

The annexed notes form part of these financial statements

CHINA BOAT INVESTMENTS LIMITED
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2011

1 ACCOUNTING POLICIES

The accounts have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (Effective April 2008)

TURNOVER

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

TANGIBLE FIXED ASSETS AND DEPRECIATION

Tangible fixed assets are stated at cost less depreciation

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 bases

Fixtures & Fittings - 25% reducing balance basis

STOCKS

Stocks and work in progress are valued at the lower of cost and net realisable value

DEFERRED TAXATION

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the Balance Sheet date

INTANGIBLE ASSETS

Goodwill is the difference between the amount paid on the acquisition of a business and the aggregate fair value of its separable net assets. It is being written off in equal annual instalments over its estimated economic life of ten years.

CHINA BOAT INVESTMENTS LIMITED
NOTES TO THE FINANCIAL STATEMENTS (Continued)
FOR THE YEAR ENDED 31 AUGUST 2011

2 INTANGIBLE FIXED ASSETS

	Total £
Cost	
At 1 September 2010	80,000
At 31 August 2011	<u>80,000</u>
Amortisation	
At 1 September 2010	64,000
Charge for the year	8,000
At 31 August 2011	<u>72,000</u>
Net book value	
At 31 August 2011	<u>£ 8,000</u>
At 31 August 2010	<u><u>£16 000</u></u>

3 TANGIBLE FIXED ASSETS

	Total £
Cost	
At 1 September 2010	32,196
Additions	951
At 31 August 2011	<u>33,147</u>
Depreciation	
At 1 September 2010	24,427
Charge for the year	1,921
At 31 August 2011	<u>26,348</u>
Net book value	
At 31 August 2011	<u>£ 6,799</u>
At 31 August 2010	<u><u>£ 7 769</u></u>

CHINA BOAT INVESTMENTS LIMITED
NOTES TO THE FINANCIAL STATEMENTS (Continued)
FOR THE YEAR ENDED 31 AUGUST 2011

4 SHARE CAPITAL

	2011	2010
	£	£
ALLOTTED, CALLED UP AND FULLY PAID		
Ordinary shares of £1 each	100	100
	<u>100</u>	<u>100</u>