

Registered Number: 07151531

England and Wales

Business Link Japan Limited

Unaudited Abbreviated Report and Financial Statements

For the year ended 31 December 2014

Business Link Japan Limited  
Contents Page  
For the year ended 31 December 2014

Accountants' Report	1
Balance Sheet	2
Notes to the Abbreviated Financial Statements	3 to 4

Business Link Japan Limited  
Chartered Accountants' Report  
For the year ended 31 December 2014

**Chartered Accountants' Report to the Board of Directors**

In order to assist you to fulfil your duties under Companies Act 2006, we have prepared for your approval the accounts of Business Link Japan Limited for the year ended 31 December 2014 which comprise the Profit and Loss Account, Statement of Recognised Gains and Losses, the Balance Sheet and the related notes from the company's accounting records and from information and explanations you have given us.

As a practising 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](http://icaew.com/membershandbook).

This report is made solely to the Board of Directors of Business Link Japan Limited, as a body, in accordance with the terms of our engagement letter dated 31 December 2014. Our work has been undertaken solely to prepare for your approval the accounts of Business Link Japan Limited and state those matters that we have agreed to state to the Board of Directors of Business Link Japan Limited, as a body, in this report in accordance with AAF 2/10 as detailed at [icacw.com/compilation](http://icacw.com/compilation). To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Business Link Japan Limited and its Board of Directors as a body for our work or for this report.

It is your duty to ensure that Business Link Japan Limited has kept adequate accounting records to prepare statutory accounts that give a true and fair view of the assets, liabilities, financial position and profit of Business Link Japan Limited. You consider that Business Link Japan 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 Business Link Japan 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.

---

Murray & McIntyre  
Chartered Accountants  
Hawthorn House  
1Medlicott Close  
Corby  
Northants  
NN18 9NF

**Dated:** 10 September 2015

Business Link Japan Limited  
Abbreviated Balance Sheet  
As at 31 December 2014

	Notes	2014 £	2013 £
<b>Fixed assets</b>			
Tangible assets	2	5,589	3,147
		<b>5,589</b>	<b>3,147</b>
<b>Current assets</b>			
Debtors		73,389	102,098
Cash at bank and in hand		395,544	249,116
		<b>468,933</b>	<b>351,214</b>
<b>Creditors: amounts falling due within one year</b>		(185,237)	(180,100)
<b>Net current assets</b>		<b>283,696</b>	<b>171,114</b>
<b>Total assets less current liabilities</b>		<b>289,285</b>	<b>174,261</b>
<b>Provisions for liabilities</b>		(1,119)	(630)
<b>Net assets</b>		<b>288,166</b>	<b>173,631</b>
<b>Capital and reserves</b>			
Called up share capital	3	1,000	1,000
Profit and loss account		287,166	172,631
<b>Shareholders funds</b>		<b>288,166</b>	<b>173,631</b>

For the year ended 31 December 2014 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Director responsibilities: 1) The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476;

2) 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.

Signed on behalf of the board of directors

---

Mr S J E Crane Director

Date approved by the board: 10 September 2015

Business Link Japan Limited  
Notes to the Abbreviated Financial Statements  
For the year ended 31 December 2014

## 1 Accounting Policies

### Basis of accounting

The financial statements are 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 and trade discounts.

### Deferred taxation

Deferred taxation arises when items are charged or credited in accounts in different periods to those in which they are included in the company's tax computations. Deferred tax is provided in full on timing differences that result in an obligation to pay more (or less) tax at a future date. Deferred tax is calculated at the average rates that are expected to apply when the timing differences reverse, based on current tax rates and laws. The resulting deferred tax asset or liability is not discounted.

### Dividends

Proposed dividends are only included as liabilities in the financial statements when their payment has been approved by the shareholders prior to the balance sheet date.

### Tangible fixed assets

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:

Computer Equipment	33 Reducing balance
Fixtures and Fittings	20 Reducing balance

Business Link Japan Limited  
Notes to the Abbreviated Financial Statements  
For the year ended 31 December 2014

**2 Tangible fixed assets**

	<b>Tangible fixed assets</b>		
<b>Cost or valuation</b>	<b>£</b>		
At 01 January 2014	7,533		
Additions	4,800		
At 31 December 2014	<b>12,333</b>		
<b>Depreciation</b>			
At 01 January 2014	4,386		
Charge for year	2,358		
At 31 December 2014	<b>6,744</b>		
<b>Net book values</b>			
At 31 December 2014	<b>5,589</b>		
At 31 December 2013	<b>3,147</b>		

**3 Share capital**

**Authorised**

1,000 Ordinary Shares shares of £1.00 each

	<b>2014</b>		<b>2013</b>
<b>Allotted called up and fully paid</b>	<b>£</b>		<b>£</b>
1,000 Ordinary Shares shares of £1.00 each	1,000		1,000
	<b>1,000</b>		<b>1,000</b>

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.