

Unaudited Financial Statements for the Year Ended 28 February 2022

for

Rupert Jade Ltd

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for the Year Ended 28 February 2022

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Rupert Jade Ltd

Company Information
for the Year Ended 28 February 2022

DIRECTOR:

Ms M Liu

REGISTERED OFFICE:

22 Rupert Street
London
W1D 6DG

REGISTERED NUMBER:

08404235 (England and Wales)

ACCOUNTANTS:

JWL Charatered Certified Accountants
1st Floor
30 Charing Cross Road
London
WC2H 0DB

Balance Sheet
28 February 2022

	Notes	28.2.22 £	£	28.2.21 £	£
FIXED ASSETS					
Tangible assets	4		18,187		21,538
CURRENT ASSETS					
Debtors	5	34,749		7,213	
Cash at bank and in hand		<u>33,040</u>		<u>16,510</u>	
		67,789		23,723	
CREDITORS					
Amounts falling due within one year	6	<u>33,093</u>		<u>9,141</u>	
NET CURRENT ASSETS			<u>34,696</u>		<u>14,582</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			52,883		36,120
CREDITORS					
Amounts falling due after more than one year	7		<u>25,834</u>		<u>36,648</u>
NET ASSETS/(LIABILITIES)			<u>27,049</u>		<u>(528)</u>
CAPITAL AND RESERVES					
Called up share capital			1		1
Retained earnings			<u>27,048</u>		<u>(529)</u>
			<u>27,049</u>		<u>(528)</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 28 February 2022.

The members have not required the company to obtain an audit of its financial statements for the year ended 28 February 2022 in accordance with Section 476 of the Companies Act 2006.

The director acknowledges her responsibilities for:

- ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and
- 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 Sections 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.

Rupert Jade Ltd (Registered number: 08404235)

Balance Sheet - continued

28 February 2022

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

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

The financial statements were approved by the director and authorised for issue on 30 May 2022 and were signed by:

Ms M Liu - Director

Notes to the Financial Statements
for the Year Ended 28 February 2022

1. STATUTORY INFORMATION

Rupert Jade Ltd is a private company, limited by shares, registered in England and Wales. The company's registered number and registered office address can be found on the Company Information page.

2. ACCOUNTING POLICIES

Basis of preparing the financial statements

These financial statements have been prepared in accordance with Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" including the provisions of Section 1A "Small Entities" and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Turnover

Turnover is measured at the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Leasehold Property	- 20% on reducing balance
Building Improvement	- 20% on reducing balance
Fixtures and fittings	- 25% on reducing balance

Taxation

Taxation for the year comprises current and deferred tax. Tax is recognised in the Income Statement, except to the extent that it relates to items recognised in other comprehensive income or directly in equity.

Current or deferred taxation assets and liabilities are not discounted.

Current tax is recognised at the amount of tax payable using the tax rates and laws that have been enacted or substantively enacted by the balance sheet date.

Deferred tax

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

Timing differences arise from the inclusion of income and expenses in tax assessments in periods different from those in which they are recognised in financial statements. Deferred tax is measured using tax rates and laws that have been enacted or substantively enacted by the year end and that are expected to apply to the reversal of the timing difference.

Unrelieved tax losses and other deferred tax assets are recognised only to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits.

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to profit or loss on a straight line basis over the period of the lease.

Notes to the Financial Statements - continued
for the Year Ended 28 February 2022

2. **ACCOUNTING POLICIES - continued**

Pension costs and other post-retirement benefits

The company operates a defined contribution pension scheme. Contributions payable to the company's pension scheme are charged to profit or loss in the period to which they relate.

3. **EMPLOYEES AND DIRECTORS**

The average number of employees during the year was 5 (2021 - 5) .

4. **TANGIBLE FIXED ASSETS**

	Land and buildings £	Plant and machinery etc £	Totals £
COST			
At 1 March 2021	61,171	2,162	63,333
Additions	-	1,104	1,104
At 28 February 2022	<u>61,171</u>	<u>3,266</u>	<u>64,437</u>
DEPRECIATION			
At 1 March 2021	40,389	1,406	41,795
Charge for year	<u>4,157</u>	<u>298</u>	<u>4,455</u>
At 28 February 2022	<u>44,546</u>	<u>1,704</u>	<u>46,250</u>
NET BOOK VALUE			
At 28 February 2022	<u>16,625</u>	<u>1,562</u>	<u>18,187</u>
At 28 February 2021	<u>20,782</u>	<u>756</u>	<u>21,538</u>

5. **DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	28.2.22 £	28.2.21 £
Other debtors	28,844	4,404
Prepayments and accrued income	<u>5,905</u>	<u>2,809</u>
	<u>34,749</u>	<u>7,213</u>

6. **CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	28.2.22 £	28.2.21 £
Tax	11,070	7,894
VAT	5,439	933
Other creditors	10,000	-
Accrued expenses	<u>6,584</u>	<u>314</u>
	<u>33,093</u>	<u>9,141</u>

Notes to the Financial Statements - continued
for the Year Ended 28 February 2022

7. **CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR**

	28.2.22	28.2.21
	£	£
Director loan account	<u>25,834</u>	<u>36,648</u>

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.