

**Japan Gourmet (UK) Limited**  
**ABBREVIATED ACCOUNTS COVER**

**Japan Gourmet (UK) Limited**

**Company No. 08848242**

**Abbreviated Accounts**

**30 June 2016**



**Japan Gourmet (UK) Limited**  
**ABBREVIATED BALANCE SHEET**  
**at 30 June 2016**

| <b>Company No. 08848242</b>                           | <b>Notes</b> | <b>2016</b>      | <b>2015</b>     |
|---|--------------|------------------|-----------------|
|   |              | <b>£</b>         | <b>£</b>        |
| <b>Fixed assets</b>                                   |              |                  |                 |
| Tangible assets                                       | 2            | 513              | 867             |
|   |              | <u>513</u>       | <u>867</u>      |
| <b>Current assets</b>                                 |              |                  |                 |
| Stocks  |              | 13,339           | 11,604          |
| Debtors   |              | 32,560           | 14,541          |
| Cash at bank and in hand                              |              | 2,967            | 2,253           |
|   |              | <u>48,866</u>    | <u>28,398</u>   |
| <b>Creditors: Amounts falling due within one year</b> |              | <u>(126,358)</u> | <u>(74,589)</u> |
| <b>Net current liabilities</b>                        |              | <u>(77,492)</u>  | <u>(46,191)</u> |
| <b>Total assets less current liabilities</b>          |              | <u>(76,979)</u>  | <u>(45,324)</u> |
| <b>Net liabilities</b>                                |              | <u>(76,979)</u>  | <u>(45,324)</u> |
| <b>Capital and reserves</b>                           |              |                  |                 |
| Called up share capital                               | 3            | 100              | 100             |
| Profit and loss account                               |              | (77,079)         | (45,424)        |
| <b>Shareholder's funds</b>                            |              | <u>(76,979)</u>  | <u>(45,324)</u> |

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime as set out in part 15 of the Companies Act 2006 and with the Financial Reporting Standard for Smaller Entities (effective January 2015).

For the year ended 30 June 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 directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

Approved by the board on 30 June 2016

And signed on its behalf by:

X.Y. Li  
 Director  
 30 June 2016

**Japan Gourmet (UK) Limited**  
**NOTES TO THE ABBREVIATED**  
**ACCOUNTS**  
**for the year ended 30 June 2016**

**1 Accounting policies**

**Basis of preparation**

The accounts have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2015) ["the FRSSSE"].

**Turnover**

Turnover represents the amounts (excluding value added tax) derived from the provision of goods and services to customers.

**Tangible fixed assets and depreciation**

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

|                                   |                   |
|-----------------------------------|-------------------|
| Furniture, fittings and equipment | 25% Straight Line |
|-----------------------------------|-------------------|

**Stocks**

Stocks and work-in-progress are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow-moving items. Cost includes all direct expenditure and an appropriate proportion of fixed and variable overheads.

**Foreign currencies**

Monetary assets and liabilities in foreign currencies are translated into sterling at the rates of exchange ruling at the balance sheet date.

Transactions in foreign currencies are recorded in sterling using the exchange rate ruling at the date of the transaction.

Exchange differences are taken into account in arriving at the operating profit.

## 2 Fixed assets

|                            | <b>Tangible<br/>fixed assets</b> | <b>Total</b> |
|----------------------------|----------------------------------|--------------|
|                            | <b>£</b>                         | <b>£</b>     |
| <b>Cost or revaluation</b> |                                  |              |
| At 1 July 2015             | 1,026                            | 1,026        |
| At 30 June 2016            | <u>1,026</u>                     | <u>1,026</u> |
| <b>Amortisation</b>        |                                  |              |
| At 1 July 2015             | 159                              | 159          |
| Charge for the year        | 354                              | 354          |
| At 30 June 2016            | <u>513</u>                       | <u>513</u>   |
| <b>Net book values</b>     |                                  |              |
| At 30 June 2016            | <u>513</u>                       | <u>513</u>   |
| At 30 June 2015            | <u>867</u>                       | <u>867</u>   |

## 3 Share Capital

|                                     | <b>Nominal</b> | <b>2016</b>   | <b>2016</b> | <b>2015</b> |
|-------------------------------------|----------------|---------------|-------------|-------------|
|                                     | <b>£</b>       | <b>Number</b> | <b>£</b>    | <b>£</b>    |
| Allotted, called up and fully paid: |                |               |             |             |
| Ordinary                            | 1.00           | 100           | 100         | 100         |
|                                     |                |               | <u>100</u>  | <u>100</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.