

REGISTERED NUMBER: 09993243 (England and Wales)

Unaudited Financial Statements
for the Period 1 March 2017 to 31 December 2017
for
JC Eledoc Health And Beauty Limited

**Contents of the Financial Statements
for the period 1 March 2017 to 31 December 2017**

	Page
Company Information	1
Balance Sheet	2
Notes to the Financial Statements	3

JC Eledoc Health And Beauty Limited
Company Information
for the period 1 March 2017 to 31 December 2017

DIRECTOR:	Ms Y Jiang
REGISTERED OFFICE:	160 JC Eledoc Health And Beauty Limited Kemp House 160 City Road London
REGISTERED NUMBER:	09993243 (England and Wales)
ACCOUNTANTS:	Bennett Brooks & Co Limited Chartered Accountants St George's Court Winnington Avenue Northwich Cheshire CW8 4EE

Balance Sheet
31 December 2017

	Notes	£	2017 £	£	2017 £
FIXED ASSETS					
Intangible assets	4		2,474		-
Tangible assets	5		<u>825</u>		<u>1,068</u>
			3,299		1,068
CURRENT ASSETS					
Debtors	6	14,595		12,831	
Cash at bank and in hand		<u>11,810</u>		<u>90,053</u>	
		26,405		102,884	
CREDITORS					
Amounts falling due within one year	7	<u>63,540</u>		<u>142,484</u>	
NET CURRENT LIABILITIES			<u>(37,135)</u>		<u>(39,600)</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			<u>(33,836)</u>		<u>(38,532)</u>
CAPITAL AND RESERVES					
Called up share capital	8		100,000		100,000
Other reserves			135,633		-
Retained earnings			<u>(269,469)</u>		<u>(138,532)</u>
SHAREHOLDERS' FUNDS			<u>(33,836)</u>		<u>(38,532)</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the period ended 31 December 2017.

The members have not required the company to obtain an audit of its financial statements for the period ended 31 December 2017 in accordance with Section 476 of the Companies Act 2006.

The director acknowledges her responsibilities for:

- (a) 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
- (b) which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

The financial statements have been prepared and delivered in accordance with the provisions of Part 15 of the Companies Act 2006 relating to small companies.

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 on 16 April 2019 and were signed by:

Ms Y Jiang - Director

**Notes to the Financial Statements
for the period 1 March 2017 to 31 December 2017**

1. STATUTORY INFORMATION

JC Eledoc Health And Beauty Limited 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.

The presentation currency of the financial statements is the Pound Sterling (£).

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.

The financial statements have been prepared on a going concern basis which assumes that the company will continue in operational existence for the foreseeable future. Having reviewed the future cash flows of the business, the director is satisfied that the company will have adequate resources to meet its liabilities as they fall due. On this assumption, the director believes it appropriate to prepare the accounts on a going concern basis.

Turnover

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

Intangible assets

Intangible assets are initially measured at cost. After initial recognition, intangible assets are measured at cost less any accumulated amortisation and any accumulated impairment losses.

Research and development costs are capitalised as intangible fixed assets where, the project to which the expenditure relates is considered commercially viable and technically feasible.

Amortisation is provided on all intangible assets, at rates calculated to write off the cost of each asset, on a systematic basis over the expected useful life as follows:

Trademarks - 10% on cost

Expenditure on research and development that does not meet this criteria is written off in the year in which it is incurred.

Tangible fixed assets

Tangible fixed assets are stated at cost less accumulated depreciation. Cost includes the original purchase price of the asset and the costs attributable to bringing the asset to its working condition for its intended use.

Depreciation is provided on all tangible fixed assets, at rates calculated to write off the cost, less estimated residual value, of each asset on a systematic basis over its expected useful life as follows:

Computer equipment - 25% on cost

Taxation

Taxation for the period 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 period 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.

Notes to the Financial Statements - continued
for the period 1 March 2017 to 31 December 2017

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 the Income Statement in the period to which they relate.

Short term debtors and creditors

Short term debtors and creditors with no stated interest rate are recorded at transaction price. Any losses arising from impairment are recognised in the Income Statement.

Cash and cash equivalents

Cash and cash equivalents includes cash in hand, cash held with banks and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

Share capital

Ordinary shares are classed as equity.

3. EMPLOYEES AND DIRECTORS

The average number of employees during the period was 2 (2017 - 2) .

4. INTANGIBLE FIXED ASSETS

	Other intangible assets £
COST	
Additions	2,582
At 31 December 2017	<u>2,582</u>
AMORTISATION	
Charge for period	108
At 31 December 2017	<u>108</u>
NET BOOK VALUE	
At 31 December 2017	<u><u>2,474</u></u>

5. TANGIBLE FIXED ASSETS

	Plant and machinery etc £
COST	
At 1 March 2017 and 31 December 2017	<u>1,167</u>
DEPRECIATION	
At 1 March 2017	99
Charge for period	243
At 31 December 2017	<u>342</u>
NET BOOK VALUE	
At 31 December 2017	<u>825</u>
At 28 February 2017	<u><u>1,068</u></u>

Notes to the Financial Statements - continued
for the period 1 March 2017 to 31 December 2017

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

	2017	2017
	£	£
Trade debtors	2,866	790
Other debtors	11,729	12,041
	<u>14,595</u>	<u>12,831</u>

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

	2017	2017
	£	£
Trade creditors	6,327	1,657
Taxation and social security	6,154	2,321
Other creditors	51,059	138,506
	<u>63,540</u>	<u>142,484</u>

8. **CALLED UP SHARE CAPITAL**

Allotted, issued and fully paid:		Nominal value:	2017	2017
Number:	Class:		£	£
1,000,000	Ordinary	£0.10	<u>100,000</u>	<u>100,000</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.