

## YUHEI LTD

Abridged Accounts

### **Period of accounts**

**Start date:** 01 June 2016

**End date:** 31 May 2017

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**YUHEI LTD**  
**Accountants' Report**  
**For the year ended 31 May 2017**

In order to assist you to fulfil your duties under Companies Act 2006, we have prepared for your approval the accounts of YUHEI LTD for the year ended 31 May 2017 which comprise the Statement of Comprehensive Income, the Statement of Financial Position, the Statement of Changes in Equity, the Statement of Cash Flows and related notes from the company's accounting records and from information and explanations you have given us.

As a practising member of the Association of Chartered Certified Accountants, we are subject to its ethical and other professional requirements which are detailed at <http://rulebook.accaglobal.com>.

This report is made solely to the member of YUHEI LTD, as a body, in accordance with the terms of our engagement letter dated . Our work has been undertaken solely to prepare for your approval the accounts of YUHEI LTD and state those matters that we have agreed to state to the Board of YUHEI LTD, as a body, in this report in accordance with the requirements of the Association of Chartered Certified Accountants and as detailed at <http://www.accaglobal.com/factsheet163>. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than YUHEI LTD and its members as a body for our work or for this report.

It is your duty to ensure that YUHEI LTD has kept adequate accounting records and to prepare statutory accounts that give a true and fair view of the assets, liabilities, financial position and Profit of YUHEI LTD. You consider that YUHEI LTD 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 YUHEI LTD. 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.

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MAG ACCOUNTANTS

4-York House,

Langston Road

Loughton

Essex

IG10 3TQ

24 February 2018

YUHEI LTD  
Statement of Financial Position  
As at 31 May 2017

	Notes	2017 £
<b>Fixed assets</b>		
Tangible fixed assets	2	65,927
		<u>65,927</u>
<b>Current assets</b>		
Stocks		15,000
Debtors		57,645
Cash at bank and in hand		16,344
		<u>88,989</u>
<b>Creditors: amount falling due within one year</b>		<u>(47,716)</u>
<b>Net current assets</b>		<u>41,273</u>
<b>Total assets less current liabilities</b>		107,200
<b>Creditors: amount falling due after more than one year</b>		<u>(103,814)</u>
<b>Net assets</b>		<u>3,386</u>
<b>Capital and reserves</b>		
Called up share capital	3	100
Profit and loss account		3,286
<b>Shareholders funds</b>		<u>3,386</u>

For the year ended 31 May 2017 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Director's 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 directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts

These accounts have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies regime.

The members have agreed to the preparation of abridged accounts.

Signed on behalf of the board of directors

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Mr Yuhei KANDA  
Director

Date approved by the board: 24 February 2018

**YUHEI LTD**  
**Notes to the Abridged Financial Statements**  
**For the year ended 31 May 2017**

**Statutory Information**

YUHEI LTD is a private limited company, limited by shares, domiciled in , registration number 10068221.

The presentation currency is £ sterling.

**1. Accounting Policies**

**Basis of accounting**

The financial statements are prepared under the historical cost convention and in accordance with the FRS 102 Financial Reporting Standard for Smaller Entities (effective January 2016).

**Turnover**

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

**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	20% Reducing Balance
Fixtures and Fittings	20% Reducing Balance
Motor Vehicles	20% Reducing Balance

**Stocks**

Stocks 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 costs and an appropriate proportion of fixed and variable overheads.

## 2. Tangible fixed assets

<b>Cost or Valuation</b>	<b>Motor Vehicles</b>	<b>Fixtures and Fittings</b>	<b>Computer Equipment</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
At 01 June 2016	-	-	-	-
Additions	32,164	33,600	14,263	80,027
Disposals	-	-	-	-
At 31 May 2017	<b>32,164</b>	<b>33,600</b>	<b>14,263</b>	<b>80,027</b>
<b>Depreciation</b>				
At 01 June 2016	-	-	-	-
Charge for year	2,680	6,720	4,700	14,100
On disposals	-	-	-	-
At 31 May 2017	<b>2,680</b>	<b>6,720</b>	<b>4,700</b>	<b>14,100</b>
<b>Net book values</b>				
Closing balance as at 31 May 2017	<b>29,484</b>	<b>26,880</b>	<b>9,563</b>	<b>65,927</b>
Opening balance as at 01 June 2016	-	-	-	-

## 3. Share Capital

### Authorised

100 Class A shares of £1.00 each

### Allotted

**2017**  
**£**

100 Class A shares of £1.00 each

100

**100**

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.