

YUHEI LTD

Abridged Accounts

Period of accounts

Start date: 01 June 2020

End date: 31 May 2021

YUHEI LTD
Contents Page
For the year ended 31 May 2021

Accountants' report

Statement of financial position

Notes to the financial statements

YUHEI LTD
Accountants' Report
For the year ended 31 May 2021

Report to the directors on the preparation of the unaudited statutory accounts of YUHEI LTD for the year ended 31 May 2021

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the accounts of YUHEI LTD for the year ended 31 May 2021 which comprise of the Profit and Loss Account, the Statement of Comprehensive Income, the Balance Sheet, the Statement of Changes in Equity and the related notes from the company's accounting records and from information and explanations you have given us

As a practising member firm 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 Board of Directors of YUHEI LTD, as a body, in accordance with the terms of our engagement letter dated 22 February 2022. 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 Directors of YUHEI LTD, as a body, in this report in accordance with the requirements of the Association of Chartered Certified Accountants 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 Board of Directors 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

31 May 2021

.....

MAG ACCOUNTANTS

4-York House,

Langston Road

Loughton

Essex

IG10 3TQ

22 February 2022

YUHEI LTD
Statement of Financial Position
As at 31 May 2021

	Notes	2021 £	2020 £
Fixed assets			
Tangible fixed assets		28,824	35,655
		28,824	35,655
Current assets			
Stocks		3,500	3,000
Debtors: amounts falling due within one year		30,629	7,951
Debtors: amounts falling due after one year		41,821	33,999
Cash at bank and in hand		33,505	6,383
		109,455	51,333
Creditors: amount falling due within one year		(15,406)	(5,661)
Net current assets		94,049	45,672
Total assets less current liabilities		122,873	81,327
Creditors: amount falling due after more than one year		(120,995)	(80,995)
Net assets		1,878	332
Capital and reserves			
Called up share capital		100	100
Profit and loss account		1,778	232
Shareholder's funds		1,878	332

For the year ended 31 May 2021 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 financial statements have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies regime and in accordance with the provisions of Part 15 of the Companies Act 2006. In accordance with Section 444 of the Companies Act 2006, the income statement has not been delivered to the Registrar of Companies.

The members have agreed to the preparation of abridged accounts for this accounting period in accordance with section 444(2A).

The financial statements were approved by the director on 22 February 2022 and were signed by:

Mr Yuhei KANDA
Director

YUHEI LTD
Notes to the Abridged Financial Statements
For the year ended 31 May 2021

General Information

YUHEI LTD is a private company, limited by shares, registered in , registration number 10068221, registration address 80 HEATH STREET, HAMPSTEAD , LONDON, NW3 1DN

The presentation currency is £ sterling.

1. Accounting policies

Significant accounting policies

Statement of compliance

These financial statements have been prepared in compliance with FRS 102 – The Financial Reporting Standard applicable in the UK and Republic of Ireland and the Companies Act 2006.

Basis of preparation

The financial statements have been prepared on the going concern basis and under the historical cost convention as modified by the revaluation of land and buildings and certain financial instruments measured at fair value in accordance with the accounting policies.

The financial statements are prepared in sterling which is the functional currency of the company.

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:

Motor Vehicles	20% Reducing Balance
Fixtures and Fittings	20% Reducing Balance
Computer Equipment	20% Reducing Balance

Assets on finance lease and hire purchase

Assets held under finance lease or hire purchase contracts i.e. those contracts where substantially all the risks and rewards of ownership have passed to the company, are included in the appropriate category of tangible fixed assets and depreciated over the shorter of the lease term and their estimated expected useful lives.

Future obligations under such contracts are included in creditors net of the finance charge allocated to future periods.

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. Average number of employees

Average number of employees during the year was 3 (2020 : 3).

3. Tangible fixed assets

Cost or valuation	Motor Vehicles	Fixtures and Fittings	Computer Equipment	Total
	£	£	£	£
At 01 June 2020	32,164	33,600	14,263	80,027
Additions	-	-	-	-
Disposals	-	-	-	-
At 31 May 2021	32,164	33,600	14,263	80,027
Depreciation				
At 01 June 2020	14,924	19,676	9,772	44,372
Charge for year	3,448	2,485	898	6,831
On disposals	-	-	-	-
At 31 May 2021	18,372	22,161	10,670	51,203
Net book values				
Closing balance as at 31 May 2021	13,792	11,439	3,593	28,824
Opening balance as at 01 June 2020	17,240	13,924	4,491	35,655

4. Share Capital

Authorised

100 Class A shares of £1.00 each

Allotted, called up and fully paid

100 Class A shares of £1.00 each

2021	2020
£	£
100	100
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.