

**Chinese Delight Edinburgh Limited**  
**Abbreviated Unaudited Accounts**  
**for the Year Ended 30 June 2014**

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for the Year Ended 30 June 2014**

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**Chinese Delight Edinburgh Limited**

**Company Information  
for the Year Ended 30 June 2014**

**DIRECTOR:** Mr D W Y Kwok

**SECRETARY:** Mrs J S N Kwok

**REGISTERED OFFICE:** 9 Ainslie Place  
Edinburgh  
EH3 6AT

**REGISTERED NUMBER:** SC269152 (Scotland)

**ACCOUNTANTS:** Whitelaw Wells  
9 Ainslie Place  
Edinburgh  
EH3 6AT

**BANKERS:** Bank of Scotland  
The Direct Business Bank  
PO BOX 17235  
Edinburgh  
EH11 1YH

**Abbreviated Balance Sheet**  
**30 June 2014**

	Notes	2014 £	2013 £
<b>CURRENT ASSETS</b>			
Stocks		596	596
Debtors		353	2,491
Cash at bank and in hand		<u>25,193</u>	<u>17,651</u>
		26,142	20,738
<b>CREDITORS</b>			
Amounts falling due within one year		<u>4,775</u>	<u>4,143</u>
<b>NET CURRENT ASSETS</b>		<u>21,367</u>	<u>16,595</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>21,367</u>	<u>16,595</u>
<b>CAPITAL AND RESERVES</b>			
Called up share capital	3	100	100
Profit and loss account		<u>21,267</u>	<u>16,495</u>
<b>SHAREHOLDERS' FUNDS</b>		<u>21,367</u>	<u>16,595</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 June 2014.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 June 2014 in accordance with Section 476 of the Companies Act 2006.

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

**Abbreviated Balance Sheet - continued**  
**30 June 2014**

The abbreviated accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

The financial statements were approved by the director on 9 February 2015 and were signed by:

Mr D W Y Kwok - Director

The notes form part of these abbreviated accounts

Notes to the Abbreviated Accounts  
for the Year Ended 30 June 2014

1. ACCOUNTING POLICIES

**Accounting convention**

The financial statements have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008).

**Turnover and revenue recognition**

Turnover, which represents gross invoiced sales of goods, is recognised at the point when a meal is served or delivered to the customer.

**Tangible fixed assets**

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

Computer equipment	- 25% on cost
Fixtures and fittings	- 20% on cost

**Stocks**

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

**Deferred tax**

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date where transactions or events have occurred at that date that will result in an obligation to pay more, or a right to pay less or to receive more tax.

Deferred tax assets are recognised only to the extent that the directors consider that it is more likely than not that there will be suitable taxable profits from which the future reversal of the underlying timing differences can be deducted.

Deferred tax is measured on an undiscounted basis at the rates that are expected to apply in the periods in which timing differences reverse, based on tax rates and laws enacted or substantively enacted at the balance sheet date.

**Hire purchase and leasing commitments**

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

Notes to the Abbreviated Accounts - continued  
for the Year Ended 30 June 2014

2. TANGIBLE FIXED ASSETS

	Total £
<b>COST</b>	
At 1 July 2013 and 30 June 2014	<u>30,326</u>
<b>DEPRECIATION</b>	
At 1 July 2013 and 30 June 2014	<u>30,326</u>
<b>NET BOOK VALUE</b>	
At 30 June 2014	<u>-</u>
At 30 June 2013	<u>-</u>

3. CALLED UP SHARE CAPITAL

Allotted, issued and fully paid:

Number:	Class:	Nominal value:	2014 £	2013 £
100	Ordinary	£1	<u>100</u>	<u>100</u>

4. DIRECTOR'S ADVANCES, CREDITS AND GUARANTEES

The following advances and credits to a director subsisted during the years ended 30 June 2014 and 30 June 2013:

	2014 £	2013 £
<b>Mr D W Y Kwok</b>		
Balance outstanding at start of year	2,061	(55)
Amounts advanced	1,589	2,467
Amounts repaid	(4,000)	(351)
Balance outstanding at end of year	<u>(350)</u>	<u>2,061</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.