

Registered number
5294034

Pearl River Enterprises Ltd

Abbreviated Accounts

31 January 2008



Pearl River Enterprises Ltd
Abbreviated Balance Sheet
as at 31 January 2008

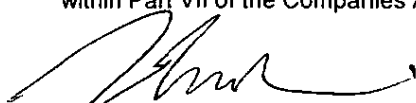
	Notes	2008 £	2006 £
Fixed assets			
Tangible assets	3	189,188	-
Current assets			
Stocks		6,100	-
Cash at bank and in hand		2,428	1
		<u>8,528</u>	<u>1</u>
Creditors: amounts falling due within one year		(161,574)	-
Net current (liabilities)/assets		<u>(153,046)</u>	<u>1</u>
Total assets less current liabilities		<u>36,142</u>	<u>1</u>
Creditors: amounts falling due after more than one year		(96,055)	-
Provisions for liabilities		(595)	-
Net (liabilities)/assets		<u>(60,508)</u>	<u>1</u>
Capital and reserves			
Called up share capital	4	1	1
Profit and loss account		(60,509)	-
Shareholder's funds		<u>(60,508)</u>	<u>1</u>

The director is satisfied that the company is entitled to exemption under Section 249A(1) of the Companies Act 1985 and that no member or members have requested an audit pursuant to section 249B(2) of the Act

The director acknowledges her responsibilities for

- (i) ensuring that the company keeps proper accounting records which comply with Section 221 of the Companies Act 1985, and
- (ii) preparing accounts which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its profit or loss for the financial year in accordance with the requirements of Section 226 of the Companies Act 1985, and which otherwise comply with the requirements of this Act relating to accounts, so far as applicable to the company

The accounts have been prepared in accordance with the special provisions relating to small companies within Part VII of the Companies Act 1985



YY Lin
Director

Approved by the board on 30 May 2008

Pearl River Enterprises Ltd
Notes to the Abbreviated Accounts
for the period ended 31 January 2008

1 Accounting policies

The accounts have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2007)

Turnover

Turnover represents the value, net of value added tax and discounts, of goods provided to customers and work carried out in respect of services provided to customers

Depreciation

Depreciation has been provided at the following rates in order to write off the assets over their estimated useful lives

Plant and machinery	15% reducing balance
Leasehold premises	6 67% straight line

Stocks

Stock is valued at the lower of cost and net realisable value

Deferred taxation

Full provision is made for deferred taxation resulting from timing differences between the recognition of gains and losses in the accounts and their recognition for tax purposes. Deferred taxation is calculated on an un-discounted basis at the tax rates which are expected to apply in the periods when the timing differences will reverse

2 Intangible fixed assets

£

Cost

Additions	1
At 31 January 2008	1

Amortisation

Provided during the period	1
At 31 January 2008	1

Net book value

At 31 January 2008	-
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Pearl River Enterprises Ltd
Notes to the Abbreviated Accounts
for the period ended 31 January 2008

3 Tangible fixed assets **£**

Cost	
Additions	203,817
At 31 January 2008	<u>203,817</u>
Depreciation	
Charge for the period	14,629
At 31 January 2008	<u>14,629</u>
Net book value	
At 31 January 2008	<u>189,188</u>

4 Share capital			2008	2006
			£	£
Authorised				
Ordinary shares of £1 each			<u>1,000</u>	<u>1,000</u>
	2008	2006	2008	2006
	No	No	£	£
Allotted, called up and fully paid				
Ordinary shares of £1 each	1	1	<u>1</u>	<u>1</u>