

REGISTERED NUMBER: 05142045 (England and Wales)

Abbreviated Accounts For The Year Ended 30 June 2016

for

Jing Tea Limited

TUESDAY



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20/12/2016

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COMPANIES HOUSE

Butler & Co (Bishops Waltham) Limited
Statutory Auditors
Avalon House
Waltham Business Park
Brickyard Road, Swanmore
Southampton
Hampshire
SO32 2SA

Jing Tea Limited

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For The Year Ended 30 June 2016**

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Jing Tea Limited
Company Information
For The Year Ended 30 June 2016

DIRECTOR:	Mr E H Eisler
SECRETARY:	Mrs L Eisler
REGISTERED OFFICE:	52 Edgar Road Winchester Hampshire SO23 9SJ
REGISTERED NUMBER:	05142045 (England and Wales)
SENIOR STATUTORY AUDITOR:	Mr S Slater
AUDITORS:	Butler & Co (Bishops Waltham) Limited Statutory Auditors Avalon House Waltham Business Park Brickyard Road, Swanmore Southampton Hampshire SO32 2SA
BANKERS:	Lloyds Bank plc Covent Garden London

**Report of the Independent Auditors to
Jing Tea Limited
Under Section 449 of the Companies Act 2006**

We have examined the abbreviated accounts set out on pages three to five, together with the full financial statements of Jing Tea Limited for the year ended 30 June 2016 prepared under Section 396 of the Companies Act 2006.

This report is made solely to the company, in accordance with Section 449 of the Companies Act 2006. Our work has been undertaken so that we might state to the company those matters we are required to state to it in a special auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company, for our work, for this report, or for the opinions we have formed.

Respective responsibilities of director and auditors

The director is responsible for preparing the abbreviated accounts in accordance with Section 444 of the Companies Act 2006. It is our responsibility to form an independent opinion as to whether the company is entitled to deliver abbreviated accounts to the Registrar of Companies and whether the abbreviated accounts have been properly prepared in accordance with the Regulations made under that Section and to report our opinion to you.

Basis of opinion

We conducted our work in accordance with Bulletin 2008/4 issued by the Auditing Practices Board. In accordance with that Bulletin we have carried out the procedures we consider necessary to confirm, by reference to the financial statements, that the company is entitled to deliver abbreviated accounts and that the abbreviated accounts to be delivered are properly prepared.

Opinion

In our opinion the company is entitled to deliver abbreviated accounts prepared in accordance with Section 444(3) of the Companies Act 2006, and the abbreviated accounts have been properly prepared in accordance with the Regulations made under that Section.

Butler & Co (BW) Ltd

Mr S Slater (Senior Statutory Auditor)
Butler & Co Butler & Co (Bishops Waltham) Limited
Statutory Auditors
Avalon House
Waltham Business Park
Brickyard Road, Swanmore
Southampton
Hampshire
SO32 2SA

Date: *16 December 2016*

Jing Tea Limited (Registered number: 05142045)

**Abbreviated Balance Sheet
30 June 2016**

	Notes	30.6.16 £	£	30.6.15 £	£
FIXED ASSETS					
Intangible assets	2		43,303		-
Tangible assets	3		10,375		16,035
			<u>53,678</u>		<u>16,035</u>
CURRENT ASSETS					
Stocks		847,748		1,070,947	
Debtors		1,048,899		850,573	
Cash at bank and in hand		89,789		101,995	
		<u>1,986,436</u>		<u>2,023,515</u>	
CREDITORS					
Amounts falling due within one year		<u>1,247,080</u>		<u>1,325,206</u>	
NET CURRENT ASSETS			<u>739,356</u>		<u>698,309</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			<u>793,034</u>		<u>714,344</u>
CREDITORS					
Amounts falling due after more than one year			-		7,074
NET ASSETS			<u><u>793,034</u></u>		<u><u>707,270</u></u>
CAPITAL AND RESERVES					
Called up share capital	4		760		760
Share premium			99,750		99,750
Capital redemption reserve			240		240
Profit and loss account			<u>692,284</u>		<u>606,520</u>
SHAREHOLDERS' FUNDS			<u><u>793,034</u></u>		<u><u>707,270</u></u>

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 15/12/2016 and were signed by:



Mr E H Eisler - Director

The notes form part of these abbreviated accounts

Jing Tea Limited

Notes to the Abbreviated Accounts For The Year Ended 30 June 2016

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 January 2015).

Turnover

Turnover represents net invoiced sales of goods, excluding value added tax.

Website

Amortisation is provided annually in order to write off the website cost over its estimated useful life of three years.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life or, if held under a finance lease, over the lease term, whichever is the shorter.

Plant and machinery etc - Straight line over 3 years

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.

Foreign currencies

Assets and liabilities in foreign currencies are translated into sterling at the rates of exchange ruling at the balance sheet date. Transactions in foreign currencies are translated into sterling at the rate of exchange ruling at the date of transaction. Exchange differences are taken into account in arriving at the operating result.

Hire purchase and leasing commitments

Assets obtained under hire purchase contracts or finance leases are capitalised in the balance sheet. Those held under hire purchase contracts are depreciated over their estimated useful lives. Those held under finance leases are depreciated over their estimated useful lives or the lease term, whichever is the shorter.

The interest element of these obligations is charged to the profit and loss account over the relevant period. The capital element of the future payments is treated as a liability.

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

Jing Tea Limited

**Notes to the Abbreviated Accounts - continued
For The Year Ended 30 June 2016**

2. INTANGIBLE FIXED ASSETS

	Total £
COST	
Additions	44,540
At 30 June 2016	<u>44,540</u>
AMORTISATION	
Amortisation for year	1,237
At 30 June 2016	<u>1,237</u>
NET BOOK VALUE	
At 30 June 2016	<u><u>43,303</u></u>

3. TANGIBLE FIXED ASSETS

	Total £
COST	
At 1 July 2015 and 30 June 2016	<u>33,338</u>
DEPRECIATION	
At 1 July 2015	17,303
Charge for year	5,660
At 30 June 2016	<u>22,963</u>
NET BOOK VALUE	
At 30 June 2016	<u><u>10,375</u></u>
At 30 June 2015	<u><u>16,035</u></u>

4. CALLED UP SHARE CAPITAL

Allotted, issued and fully paid:				
Number:	Class:	Nominal value:	30.6.16 £	30.6.15 £
1,000	Ordinary	1	<u><u>760</u></u>	<u><u>760</u></u>