

**CHINA JADE GARDEN LTD
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 28 FEBRUARY 2018**

AMK ASSOCIATES

938 LEEDS ROAD
BRADFORD
BD3 8EY

CHINA JADE GARDEN LTD
Unaudited Financial Statements
For The Year Ended 28 February 2018

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CHINA JADE GARDEN LTD
Balance Sheet
As at 28 February 2018

Registered number: 10640570

		2018	
	Notes	£	£
FIXED ASSETS			
Intangible Assets	3		9,000
Tangible Assets	4		3,200
			<u>12,200</u>
CURRENT ASSETS			
Cash at bank and in hand		751	
		<u>751</u>	
Creditors: Amounts Falling Due Within One Year	5	(1,665)	
NET CURRENT ASSETS (LIABILITIES)			<u>(914)</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			<u>11,286</u>
Creditors: Amounts Falling Due After More Than One Year	6		<u>(13,725)</u>
NET ASSETS			<u>(2,439)</u>
CAPITAL AND RESERVES			
Called up share capital	7		1
Profit and Loss Account			<u>(2,440)</u>
SHAREHOLDERS' FUNDS			<u>(2,439)</u>

CHINA JADE GARDEN LTD
Balance Sheet (continued)
As at 28 February 2018

For the year ending 28 February 2018 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Director's responsibilities

- The member has not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.
- The director acknowledges his responsibilities for complying with the requirements of the Act 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 company has taken advantage of section 444(1) of the Companies Act 2006 and opted not to deliver to the registrar a copy of the company's Profit and Loss Account.

On behalf of the board

Mr Chiang CHEN

02/03/2018

The notes on pages 3 to 4 form part of these financial statements.

CHINA JADE GARDEN LTD
Notes to the Financial Statements
For The Year Ended 28 February 2018

1. Accounting Policies

1.1. Basis of Preparation of Financial Statements

The financial statements are prepared under the historical cost convention and in accordance with the FRS 102 Section 1A Small Entities - The Financial Reporting Standard applicable in the UK and Republic of Ireland and the Companies Act 2006.

1.2. Turnover

Turnover is measured at the fair value of the consideration received or receivable, net of discounts and value added taxes. Turnover includes revenue earned from the sale of goods and from the rendering of services. Turnover is reduced for estimated customer returns, rebates and other similar allowances.

Sale of goods

Turnover from the sale of goods is recognised when the significant risks and rewards of ownership of the goods have been transferred to the buyer. This is usually at the point that the customer has signed for the delivery of the goods.

Rendering of services

Turnover from the rendering of services is recognised by reference to the stage of completion of the contract. The stage of completion of a contract is measured by comparing the costs incurred for work performed to date to the total estimated contract costs. Turnover is only recognised to the extent of recoverable expenses when the outcome of a contract cannot be estimated reliably.

1.3. Intangible Fixed Assets and Amortisation - Goodwill

Goodwill is the difference between amounts paid on the acquisition of a business and the fair value of the separable net assets. It is amortised to profit and loss account over its estimated economic life of 10 years.

1.4. Tangible Fixed Assets and Depreciation

Tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. Depreciation is provided at rates calculated to write off the cost of the fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Plant & Machinery	20% STRAIGHT LINE
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2. Average Number of Employees

Average number of employees, including directors, during the year was as follows:

3. Intangible Assets

	Goodwill
	£
Cost	
As at 27 February 2017	10,000
As at 28 February 2018	10,000
Amortisation	
As at 27 February 2017	-
Provided during the period	1,000
As at 28 February 2018	1,000
Net Book Value	
As at 28 February 2018	9,000
As at 27 February 2017	10,000

CHINA JADE GARDEN LTD
Notes to the Financial Statements (continued)
For The Year Ended 28 February 2018

4. Tangible Assets

	Plant & Machinery
	£
Cost	
As at 27 February 2017	4,000
As at 28 February 2018	4,000
Depreciation	
As at 27 February 2017	-
Provided during the period	800
As at 28 February 2018	800
Net Book Value	
As at 28 February 2018	3,200
As at 27 February 2017	4,000

5. Creditors: Amounts Falling Due Within One Year

	2018
	£
Trade creditors	406
Bank loans and overdrafts	459
Accruals and deferred income	800
	1,665

6. Creditors: Amounts Falling Due After More Than One Year

	2018
	£
Directors loan account	13,725

7. Share Capital

	2018
	£
Allotted, Called up and fully paid	1
	1

	Value	Number	2018
	£		£
Allotted, called up and fully paid			
Ordinary shares	1.000	1	1

8. General Information

CHINA JADE GARDEN LTD is a private company, limited by shares, incorporated in England & Wales, registered number 10640570. The registered office is 4 Beck Hill, BRADFORD, BD6 2JA.

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.