

China Garden CC Limited
Abbreviated Unaudited Accounts
for the Year Ended 30 September 2016

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for the Year Ended 30 September 2016**

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China Garden CC Limited
Company Information
for the Year Ended 30 September 2016

DIRECTOR: Ms C P P Wong

REGISTERED OFFICE: 9 Ainslie Place
Edinburgh
EH3 6AT

REGISTERED NUMBER: SC407813 (Scotland)

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

BANKERS: Royal Bank of Scotland
Haddington Branch
32 Court Street
Haddington
EH41 3NS

Abbreviated Balance Sheet
30 September 2016

	Notes	2016 £	£	2015 £	£
FIXED ASSETS					
Tangible assets	2		8,419		12,665
CURRENT ASSETS					
Stocks		2,000		2,000	
Debtors		1,152		705	
Cash at bank and in hand		<u>65,382</u>		<u>69,894</u>	
		68,534		72,599	
CREDITORS					
Amounts falling due within one year		<u>75,071</u>		<u>82,605</u>	
NET CURRENT LIABILITIES			<u>(6,537)</u>		<u>(10,006)</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			1,882		2,659
PROVISIONS FOR LIABILITIES			<u>1,684</u>		<u>2,533</u>
NET ASSETS			<u>198</u>		<u>126</u>
CAPITAL AND RESERVES					
Called up share capital	3		100		100
Profit and loss account			<u>98</u>		<u>26</u>
SHAREHOLDERS' FUNDS			<u>198</u>		<u>126</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 September 2016.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 September 2016 in accordance with Section 476 of the Companies Act 2006.

The director acknowledges her 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)

China Garden CC Limited (Registered number: SC407813)

Abbreviated Balance Sheet - continued
30 September 2016

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 17 January 2017 and were signed by:

Ms C P P Wong - Director

The notes form part of these abbreviated accounts

**Notes to the Abbreviated Accounts
for the Year Ended 30 September 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 and revenue recognition

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

Fixtures and fittings	- 20% on cost
Motor vehicles	- 25% on cost
Computer equipment	- 33% 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.

Notes to the Abbreviated Accounts - continued
for the Year Ended 30 September 2016

2. TANGIBLE FIXED ASSETS

	Total £
COST	
At 1 October 2015	
and 30 September 2016	<u>18,063</u>
DEPRECIATION	
At 1 October 2015	5,398
Charge for year	<u>4,246</u>
At 30 September 2016	<u>9,644</u>
NET BOOK VALUE	
At 30 September 2016	<u>8,419</u>
At 30 September 2015	<u>12,665</u>

3. CALLED UP SHARE CAPITAL

Allotted, issued and fully paid:

Number:	Class:	Nominal value:	2016 £	2015 £
100	Ordinary	£1	<u>100</u>	<u>100</u>

4. ULTIMATE PARENT COMPANY

China Garden Haddington Limited is regarded by the director as being the company's ultimate parent company.

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.