

Registered number
05967553

Mallow Ltd

Abbreviated Accounts

31 December 2015

LI & Company
Chartered Certified
Accountants

Mallow Ltd

Report to the director on the preparation of the unaudited abbreviated accounts of Mallow Ltd for the period ended 31 December 2015

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the abbreviated accounts of Mallow Ltd for the period ended 31 December 2015 which comprise of the balance sheet and the related notes from the company's accounting records and from information and explanations you have given us.

As a practising member firm of the Association of Chartered Certified Accountants, we are subject to its ethical and other professional requirements which are detailed at <http://rulebook.accaglobal.com/>

Our work has been undertaken in accordance with the requirements of the Association of Chartered Certified Accountants as detailed at <http://www.accaglobal.com/factsheet163>.

LI & Company
Chartered Certified Accountants
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22 July 2016

Mallow Ltd**Registered number: 05967553****Abbreviated Balance Sheet
as at 31 December 2015**

	Notes	2015 £	2014 £
Current assets			
Stocks	-	50	
Debtors	1,895	6,389	
Cash at bank and in hand	324	1,857	
	<u>2,219</u>	<u>8,296</u>	
Creditors: amounts falling due within one year			
	(1,907)	(8,093)	
Net current assets		<u>312</u>	<u>203</u>
Net assets		<u>312</u>	<u>203</u>
Capital and reserves			
Called up share capital	2	1	1
Profit and loss account		311	202
Shareholder's funds		<u>312</u>	<u>203</u>

The director is satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

The member has not required the company to obtain an audit in accordance with section 476 of the Act.

The director acknowledges her responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The accounts have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006 applicable to companies subject to the small companies regime.

Mrs Y Zhao

Director

Approved by the board on 22 July 2016

Mallow Ltd

Notes to the Abbreviated Accounts

for the period ended 31 December 2015

1 Accounting policies

Basis of preparation

The accounts 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 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.

Stocks

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

Foreign currencies

Transactions in foreign currencies are recorded at the rate ruling at the date of the transaction. Monetary assets and liabilities denominated in foreign currencies are translated at the rate of exchange ruling at the balance sheet date. All differences are taken to the profit and loss account.

Leasing and hire purchase commitments

Assets held under finance leases and hire purchase contracts, which are those where substantially all the risks and rewards of ownership of the asset have passed to the company, are capitalised in the balance sheet and depreciated over their useful lives. The corresponding lease or hire purchase obligation is treated in the balance sheet as a liability.

The interest element of the rental obligations is charged to the profit and loss account over the period of the lease and represents a constant proportion of the balance of capital repayments outstanding.

Rentals paid under operating leases are charged to income on a straight line basis over the lease term.

2 Share capital	Nominal value	2015 Number	2015 £	2014 £
Allotted, called up and fully paid:				
Ordinary shares	£1 each	1	<u>1</u>	<u>1</u>

3 Loans to directors

Description and conditions	B/fwd £	Paid £	Repaid £	C/fwd £
Mrs Yanling Zhao				
Loan	(5,762)	9,657	(2,000)	1,895
	<u>(5,762)</u>	<u>9,657</u>	<u>(2,000)</u>	<u>1,895</u>

Included in other debtors was the above unsecured and interest free loan.

The loan was repaid after the balance sheet date.

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.