

**J.S.H.A Limited**  
**Company Number 01971991**

**Report and Financial Statements**  
**For the year ended 31st December 2006**

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**J.S.H.A. Limited**

**REPORT AND FINANCIAL STATEMENTS 2006**

**DIRECTORS**

Yvonne May Monaghan BSc, FCA

James Henry Wilkinson BSc, ACA

**SECRETARY**

Yvonne May Monaghan BSc, FCA

**REGISTERED OFFICE**

Johnson House

Abbots Park

Monks Way

Preston Brook

CHESHIRE WA7 3GH

## **J.S.H.A. Limited**

### **DIRECTORS' REPORT**

The Directors present their annual report and the financial statements for the year ended 31st December 2006

#### **Activities and Business Review**

The Company has not traded during the year ended 31st December 2006. The Directors consider the financial position of the Company at 31st December 2006 to be satisfactory.

#### **Directors**

The Directors of the Company, who are listed on page 1, all held office throughout the year.

#### **Auditors**

The Company has, by special resolution, resolved that auditors should not be appointed.

#### **Elective Resolutions**

The Company has passed elective resolutions to dispense with the holding of Annual General Meetings and the laying of the report and accounts before the Company.

#### **Adoption of International Financial Reporting Standards**

In line with the Parent Company, these financial statements have been prepared for the first time in accordance with International Financial Reporting Standards (IFRS), and IFRS 1, First-time Adoption of IFRS. They have been prepared in accordance with those International Financial Reporting Standards (IFRS) and International Financial Reporting Interpretations Committee (IFRIC) interpretations issued and endorsed by the European Union (EU), as at the time of preparing these statements (March 2007).

The Company's financial statements were prepared in accordance with UK Generally Accepted Accounting Principles (UK GAAP) until 31st December 2005. Those UK GAAP accounts have been filed with the Registrar of Companies.

UK GAAP differs in some areas from IFRS. In preparing the Company's financial statements, management have considered certain accounting and valuation methods applied in the UK GAAP financial statements, and have determined that no adjustments are necessary in order to comply with IFRS.

The Company has elected a date of transition to IFRS of 28th December 2003, this being the start of the earliest period of comparative information presented in its first IFRS financial statements. The introduction of IFRS has had no impact on the Company's results, and there is no impact on the Company's cash flow or underlying business processes.

## **J.S.H.A. Limited**

### **DIRECTORS' REPORT**

#### **Statement of Directors' Responsibilities**

Company law requires the Directors to prepare financial statements for each financial period that give a true and fair view of the state of affairs of the Company and of its profit or loss for that period. The Directors are required to prepare the financial statements on the going concern basis, unless it is inappropriate to presume that the Company will continue in business.

The Directors confirm that suitable accounting policies have been used and applied consistently for all periods presented. They also confirm that reasonable and prudent judgments and estimates have been made in preparing the financial statements for the period ended 31st December 2006 and that applicable accounting standards have been followed.

The Directors are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the Company and to enable them to ensure that the financial statements comply with the Companies Act 1985. They are also responsible for safeguarding the assets of the Company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Each of the Directors at the date of this report confirms that

- so far as the Director is aware, there is no relevant audit information of which the Company's auditors are unaware, and
- the Director has taken all the steps that he/she ought to have taken as a director to make himself/herself aware of any relevant audit information and to establish that the Company's auditors are aware of that information.

This confirmation is given and should be interpreted in accordance with the provisions of s234ZA of the Companies Act 1985.

**By order of the Board**



Y M Monaghan  
SECRETARY  
6th March 2007

**J.S.H.A. Limited**

**BALANCE SHEET**  
**As at 31st December 2006**

	Note	2006 £	2005 £	2004 £
<b>NON-CURRENT ASSETS</b>				
Investments	4	57	57	57
		<hr/>	<hr/>	<hr/>
<b>CURRENT ASSETS</b>				
Debtors				
Amounts due from Parent Undertaking within one year		100	100	100
<b>CURRENT LIABILITIES</b>				
Creditors				
Amounts due to Group Undertakings within one year		(57)	(57)	(57)
		<hr/>	<hr/>	<hr/>
<b>NET CURRENT ASSETS</b>		43	43	43
		<hr/>	<hr/>	<hr/>
<b>NET ASSETS</b>		100	100	100
		<hr/>	<hr/>	<hr/>
<b>CAPITAL AND RESERVES</b>				
Called up equity share capital	5	100	100	100
		<hr/>	<hr/>	<hr/>

For the year ended 31st December 2006 the Company was entitled to exemption under section 249AA(1) of the Companies Act 1985

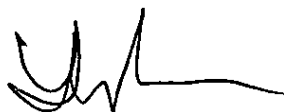
No members have required the Company to obtain an audit of its accounts for the year in question in accordance with section 249B(2)

The Directors acknowledge their responsibility for

- Ensuring the Company keeps accounting records which comply with section 221,
- Preparing accounts which give a true and fair view of the state of affairs of the Company as at the end of its financial year, and of its profit and loss for the financial year in accordance with section 226, and which otherwise comply with the requirements of the Companies Act relating to accounts, so far as applicable to the Company

The notes on pages 5 and 6 form an integral part of the Financial Statements

The Directors' Report and Financial Statements on pages 4 to 6 were approved by the Board of Directors on 6th March 2007 and signed on its behalf by



Y M Monaghan  
DIRECTOR

**NOTES TO THE ACCOUNTS**  
**Year ended 31st December 2006**

**1. ACCOUNTING POLICY**

**Basis of Accounting**

The financial statements have been prepared under the historical cost convention and in accordance with International Financial Reporting Standards (IFRS) as endorsed by the European Union issued by the International Accounting Standards Board (IASB), with the Interpretations issued by the International Financial Reporting Interpretations Committee (IFRIC) of the IASB that are effective as of the balance sheet date and with those parts of the Companies Act 1985 applicable to companies reporting under IFRS

**2. REVENUE AND PROFIT BEFORE TAXATION**

There was no revenue or profit for the year

**3. DIRECTORS AND EMPLOYEES**

The Company had no employees other than the Directors, who are shown on page 1, and who received no remuneration from the Company

**4. INVESTMENTS**

	<b>Shares in Subsidiary Undertakings</b>
<b>Cost:</b>	<b>£</b>
At 31st December 2006, 31st December 2005 & 25th December 2004	57

In the opinion of the Directors, the aggregate value of the the Company's investments in subsidiary undertakings (including amounts owed by the subsidiary undertakings) is not less than the amount at which those assets are included in the Company's balance sheet

The subsidiary undertakings during the year were

<u>Company</u>	<u>Activity</u>
Jura Holdings Inc *	Holding company
Jura Services Inc	Non-trading

*\* Direct subsidiary undertaking*

The Company owns 100% of the issued share capital of its subsidiary undertakings which operate and are registered in United States of America

As permitted under Section 228 of the Companies Act 1085, consolidated accounts have not been prepared

# **J.S.H.A. Limited**

## **NOTES TO THE ACCOUNTS Year ended 31st December 2006**

### **5. CALLED-UP SHARE CAPITAL**

**31st December 2006,  
31st December 2005  
& 25th December 2004  
Authorised, Allotted, Called  
Up and Fully Paid**

	<b>No.</b>	<b>£</b>
Ordinary shares of £1 each	100	100
	<hr/>	<hr/>

### **6. ULTIMATE PARENT UNDERTAKING**

The Company's ultimate parent undertaking, which is the parent undertaking of the smallest and largest group to consolidate these financial statements and controlling party is Johnson Service Group PLC. Copies of the Parent's consolidated Financial Statements may be obtained from The Secretary, Johnson Service Group PLC, Johnson House, Abbots Park, Monks Way, Preston Brook, Cheshire WA7 3GH