

REGISTERED NUMBER 2969502 (England and Wales)

Abbreviated Accounts
for the Year Ended 31 October 2009
for
St John Restaurant Company Limited

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COMPANIES HOUSE

St John Restaurant Company Limited

**Company Information
for the Year Ended 31 October 2009**

DIRECTORS

I Gulliver
F Henderson
A H Ash
N S Cameron

SECRETARY

F&L Legal LLP

REGISTERED OFFICE

8 Lincoln's Inn Fields
London
WC2A 3BP

REGISTERED NUMBER

2969502 (England and Wales)

AUDITORS

Fitzgerald and Law LLP
Chartered Accountants
and Statutory Auditors
8 Lincoln's Inn Fields
London
WC2A 3BP

**Report of the Independent Auditors to
St. John Restaurant Company Limited
Under Section 449 of the Companies Act 2006**

We have examined the abbreviated accounts set out on pages three to six together with the full financial statements of St. John Restaurant Company Limited for the year ended 31 October 2009 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 directors and auditors

The directors are 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.

Other information

On 27 July 2010 we reported as auditors to the shareholders of the company on the full financial statements for the year ended 31 October 2009 prepared under Section 396 of the Companies Act 2006, and our report included the following extract:

"Going concern"

In forming our opinion we have considered the adequacy of the disclosures made within the financial statements concerning the basis of preparation of the accounts. In view of the significance of this matter, we consider it should be drawn to your attention. Our report is not qualified in this respect."

Fitzgerald and Law LLP

Louis Pattichi (Senior Statutory Auditor)
for and on behalf of Fitzgerald and Law LLP
Chartered Accountants
and Statutory Auditors
8 Lincoln's Inn Fields
London
WC2A 3BP

Date 27 July 2010

St John Restaurant Company Limited (Registered number 2969502)

Abbreviated Balance Sheet
31 October 2009

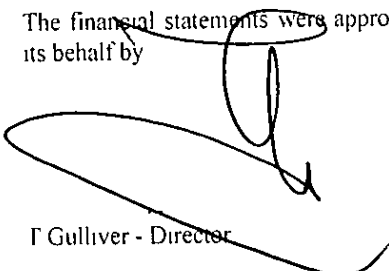
	Notes	2009 £	2008 £
FIXED ASSETS			
Intangible assets	2	-	-
Tangible assets	3	368 837	442,991
Investments	4	5 319	5,319
		<u>374 156</u>	<u>448,310</u>
CURRENT ASSETS			
Stocks		74,645	76,804
Debtors	5	1 504 146	1,088 404
Cash in hand		1 950	2 100
		<u>1,580 741</u>	<u>1,167,308</u>
CREDITORS			
Amounts falling due within one year	6	1,159,867	1,387,252
NET CURRENT ASSETS/(LIABILITIES)		<u>420 874</u>	<u>(219,944)</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>795 030</u>	<u>228,366</u>
CREDITORS			
Amounts falling due after more than one year		(500 000)	-
PROVISIONS FOR LIABILITIES		<u>(2 310)</u>	<u>(10 746)</u>
NET ASSETS		<u><u>292 720</u></u>	<u><u>217,620</u></u>
CAPITAL AND RESERVES			
Called up share capital	7	340	340
Share premium		21 924	21 924
Capital redemption reserve		15	15
Profit and loss account		270 441	195 341
SHAREHOLDERS' FUNDS		<u><u>292,720</u></u>	<u><u>217,620</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 Board of Directors on its behalf by

26/07/2010

and were signed on


T Gulliver - Director

The notes form part of these abbreviated accounts

Notes to the Abbreviated Accounts
for the Year Ended 31 October 2009

ACCOUNTING POLICIES

Basis of preparing the financial statements

These financial statements have been prepared on the going concern basis as the directors have formed judgment, as stated in the Report of Directors that the company will continue its operation for the foreseeable future

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 April 2008)

Preparation of consolidated financial statements

The financial statements contain information about St John Restaurant Company Limited as an individual company and do not contain consolidated financial information as the parent of a group. The company has taken the option under Section 398 of the Companies Act 2006 not to prepare consolidated financial statements

Turnover

Turnover represents net sales, arising from the operation and management of restaurants, excluding value added tax

Intangible fixed assets

Licences and trademarks acquired are amortised at the following annual rates to write off each asset over its estimated useful life

Licences and trademarks	- 20% on cost
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Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life

Improvements to property	- 10% on cost
Plant and machinery	- 20% on cost
Fixtures and fittings	- 10% on cost

Investments

Fixed asset investments are stated at cost less provision for diminution in value

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, on a non-discontinued basis

Deferred taxation assets are recognised only to the extent that it is more likely than not that there will be suitable taxable profits from which future reversals of the underlying timing differences can be deducted

Hire purchase and leasing commitments

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

Pension costs and other post-retirement benefits

The company operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the company in an independently administered fund. Contributions payable for the year are charged in the profit and loss account

Notes to the Abbreviated Accounts - continued
for the Year Ended 31 October 2009

2 INTANGIBLE FIXED ASSETS

	Total £
COST	
At 1 November 2008 and 31 October 2009	63,730
AMORTISATION	
At 1 November 2008 and 31 October 2009	63 730
NET BOOK VALUE	
At 31 October 2009	-
At 31 October 2008	-

3 TANGIBLE FIXED ASSETS

	Total £
COST	
At 1 November 2008	913,355
Additions	12 889
At 31 October 2009	926,244
DEPRECIATION	
At 1 November 2008	470,364
Charge for year	87 043
At 31 October 2009	557 407
NET BOOK VALUE	
At 31 October 2009	368,837
At 31 October 2008	442 991

4 FIXED ASSET INVESTMENTS

	Investments other than loans £
COST	
At 1 November 2008 and 31 October 2009	5 319
NET BOOK VALUE	
At 31 October 2009	5 319
At 31 October 2008	5 319

St John Restaurant Company Limited (Registered number 2969502)

**Notes to the Abbreviated Accounts - continued
for the Year Ended 31 October 2009**

4 FIXED ASSET INVESTMENTS - continued

The company's investments at the balance sheet date in the share capital of companies include the following

St John Chinatown Limited

Nature of business Management of hotel and restaurant

	%		
Class of shares	holding		
Ordinary	55.00	2009	2008
		£	£
Aggregate capital and reserves		1,506,417	(253,802)
Loss for the year		(489,781)	(260,303)
		<u>1,016,636</u>	<u>(514,105)</u>

5 DEBTORS AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

The aggregate total of debtors falling due after more than one year is £1,175,000

6 CREDITORS

Creditors include an amount of £239,707 (2008 - £406,987) for which security has been given

7 CALLED UP SHARE CAPITAL

Number	Class	Nominal value	2009	2008
		£1	£	£
340	Ordinary Shares		340	340
			<u>340</u>	<u>340</u>

8 ULTIMATE CONTROLLING PARTY

The directors of the company consider there to be no overall ultimate controlling party