

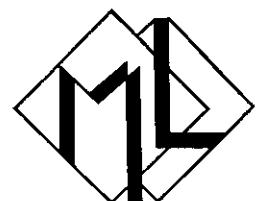
Registration number: 4856182

JJ's Cafe Bar Restaurant Limited

Unaudited Abbreviated Accounts
for the Year Ended 31 August 2006



MacMahon Leggate
Chartered Accountants
Charter House
18-20 Finsley Gate
Burnley
BB11 2HA



JJ's Cafe Bar Restaurant Limited
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The following reproduces the text of the accountants' report in respect of the company's annual financial statements, from which the abbreviated accounts (set out on pages 2 to 6) have been prepared.

**Chartered Accountants' Report to the Directors on the Unaudited Financial Statements
of
JJ's Cafe Bar Restaurant Limited**

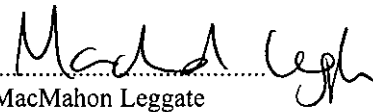
In order to assist you to fulfil your duties under the Companies Act 1985, we have compiled the financial statements of the company which comprise the Profit and Loss Account, the Balance Sheet, and the related notes from the accounting records and information and explanations you have given to us.

This report is made to the Company's Board of Directors, as a body, in accordance with the terms of our engagement. Our work has been undertaken so that we might compile the financial statements that we have been engaged to compile, report to the Company's Board of Directors that we have done so, and state those matters that we have agreed to state to them in this 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 and the Company's Board of Directors, as a body, for our work or for this report.

We have carried out this engagement in accordance with technical guidance issued by the Institute of Chartered Accountants in England and Wales and have complied with the ethical guidance laid down by the Institute relating to members undertaking the compilation of financial statements.

You have acknowledged on the balance sheet as at 31 August 2006 your duty to ensure that the company has kept proper accounting records and to prepare financial statements that give a true and fair view under the Companies Act 1985. You consider that the company is exempt from the statutory requirement for an audit for the year.

We have not been instructed to carry out an audit of the financial statements. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the financial statements.


.....
MacMahon Leggate
Chartered Accountants

Charter House
18-20 Finsley Gate
Burnley
BB11 2HA

24 November 2006

JJ's Cafe Bar Restaurant Limited
Abbreviated Balance Sheet as at 31 August 2006

		2006		2005	
	Note	£	£	£	£
Fixed assets					
Intangible assets	2		37,800		43,200
Tangible assets	2		<u>6,452</u>		<u>3,682</u>
			44,252		46,882
Current assets					
Stocks		3,500		3,500	
Debtors		30		140	
Cash at bank and in hand		<u>6,399</u>		<u>14,606</u>	
		9,929		18,246	
Creditors: Amounts falling due within one year		<u>(22,047)</u>		<u>(35,229)</u>	
Net current liabilities			<u>(12,118)</u>		<u>(16,983)</u>
Total assets less current liabilities			32,134		29,899
Creditors: Amounts falling due after more than one year	3		(11,648)		(15,570)
Provisions for liabilities			<u>(61)</u>		<u>-</u>
Net assets			<u>20,425</u>		<u>14,329</u>
Capital and reserves					
Called up share capital	4		2		2
Profit and loss reserve			<u>20,423</u>		<u>14,327</u>
Equity shareholders' funds			<u>20,425</u>		<u>14,329</u>

JJ's Cafe Bar Restaurant Limited

Abbreviated Balance Sheet as at 31 August 2006 (continued)

For the financial year ended 31 August 2006, the company was entitled to exemption from audit under section 249A(1) of the Companies Act 1985; and no notice has been deposited under section 249B(2) requesting an audit. The directors acknowledge their responsibilities for ensuring that the company keeps accounting records which comply with section 221 of the Act and preparing accounts which give a true and fair view of the state of affairs of the company as at the end of the year and of its profit or loss for the financial year in accordance with the requirements of section 226 and which otherwise comply with the Companies Act 1985, so far as applicable to the company.

The abbreviated accounts have been prepared in accordance with the special provisions of Part VII of the Companies Act 1985 relating to small companies.

Approved by the Board on 24 November 2006 and signed on its behalf by:


.....

Mr J Latham
Director

JJ's Cafe Bar Restaurant Limited

Notes to the abbreviated accounts for the Year Ended 31 August 2006

1 Accounting policies

Basis of preparation

The full financial statements, from which these abbreviated accounts have been extracted, have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2005).

Going concern

These financial statements have been prepared on a going concern basis.

Turnover

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

Amortisation

Amortisation is provided on intangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Goodwill	equal instalments over 10 years
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Depreciation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Plant and machinery	20% reducing balance
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Goodwill

Goodwill is the difference between the fair value of consideration paid for an acquired entity and the aggregate of the fair value of that entity's identifiable assets and liabilities.

Positive goodwill is capitalised, classified as an asset on the balance sheet and amortised on a straight line basis over its useful economic life. It is reviewed for impairment at the end of the first full financial year following the acquisition and in other periods if events or changes in circumstances indicate that the carrying value may not be recoverable.

Stock

Stock is valued at the lower of cost and net realisable value, after due regard for obsolete and slow moving stocks. Net realisable value is based on selling price less anticipated costs to completion and selling costs.

Deferred taxation

Deferred tax is provided in full on timing differences which represent a liability at the balance sheet date, at rates expected to apply when they crystallise based on current tax rates and law. Timing differences arise from the inclusion of items of income or expenditure in tax computations in periods different from those in which they are included in the financial statements. Deferred tax assets and liabilities are not discounted.

JJ's Cafe Bar Restaurant Limited

Notes to the abbreviated accounts for the Year Ended 31 August 2006

..... continued

2 Fixed assets

	Intangible assets £	Tangible assets £	Total £
Cost			
As at 1 September 2005	54,000	5,383	59,383
Additions	-	3,760	3,760
As at 31 August 2006	<u>54,000</u>	<u>9,143</u>	<u>63,143</u>
Depreciation			
As at 1 September 2005	10,800	1,701	12,501
Charge for the year	5,400	990	6,390
As at 31 August 2006	<u>16,200</u>	<u>2,691</u>	<u>18,891</u>
Net book value			
As at 31 August 2006	<u>37,800</u>	<u>6,452</u>	<u>44,252</u>
As at 31 August 2005	<u>43,200</u>	<u>3,682</u>	<u>46,882</u>

3 Creditors

Included within creditors is secured creditors of £10,000 (2005 - nil)

4 Share capital

	2006 £	2005 £
Authorised		
Equity		
100 Ordinary shares of £1 each	<u>100</u>	<u>100</u>
Allotted, called up and fully paid		
Equity		
2 Ordinary shares of £1 each	<u>2</u>	<u>2</u>

JJ's Cafe Bar Restaurant Limited

Notes to the abbreviated accounts for the Year Ended 31 August 2006

..... continued

5 Related parties

Controlling entity

The company is controlled by the directors who own 100% of the called up share capital.