

Registered number
07781121

J & B Restaurant Limited

Filleted Accounts

30 November 2022

J & B Restaurant Limited**Registered number:** 07781121**Balance Sheet****as at 30 November 2022**

	Notes	2022 £	2021 £
Fixed assets			
Tangible assets	3	3,232	4,847
Current assets			
Debtors	4	5,000	-
Cash at bank and in hand		4,472	7,740
		<u>9,472</u>	<u>7,740</u>
Creditors: amounts falling due within one year	5	(236,474)	(236,474)
Net current liabilities		<u>(227,002)</u>	<u>(228,734)</u>
Net liabilities		<u>(223,770)</u>	<u>(223,887)</u>
Capital and reserves			
Called up share capital		2	2
Profit and loss account		(223,772)	(223,889)
Shareholder's funds		<u>(223,770)</u>	<u>(223,887)</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 his 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 and delivered in accordance with the special provisions applicable to companies subject to the small companies regime. The profit and loss account has not been delivered to the Registrar of Companies.

Mr Rongde Chen

Director

Approved by the board on 26 August 2023

J & B Restaurant Limited
Notes to the Accounts
for the year ended 30 November 2022

1 Accounting policies

Basis of preparation

The accounts have been prepared under the historical cost convention and in accordance with FRS 102, The Financial Reporting Standard applicable in the UK and Republic of Ireland (as applied to small entities by section 1A of the standard).

Turnover

Turnover represents the amount of rent receivable.

Tangible fixed assets

Tangible fixed assets are measured at cost less accumulative depreciation and any accumulative impairment losses. Depreciation is provided on all tangible fixed assets, other than freehold land, at rates calculated to write off the cost, less estimated residual value, of each asset evenly over its expected useful life, as follows:

Plant and machinery	20% reducing balance
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Debtors

Short term debtors are measured at transaction price (which is usually the invoice price), less any impairment losses for bad and doubtful debts. Loans and other financial assets are initially recognised at transaction price including any transaction costs and subsequently measured at amortised cost determined using the effective interest method, less any impairment losses for bad and doubtful debts.

Creditors

Short term creditors are measured at transaction price (which is usually the invoice price). Loans and other financial liabilities are initially recognised at transaction price net of any transaction costs and subsequently measured at amortised cost determined using the effective interest method.

Taxation

A current tax liability is recognised for the tax payable on the taxable profit of the current and past periods. A current tax asset is recognised in respect of a tax loss that can be carried back to recover tax paid in a previous period. No provision for deferred taxation is required.

Provisions

Provisions (ie liabilities of uncertain timing or amount) are recognised when there is an obligation at the reporting date as a result of a past event, it is probable that economic benefit will be transferred to settle the obligation and the amount of the obligation can be estimated reliably.

	Number	Number
Average number of persons employed by the company	<u>1</u>	<u>1</u>
3 Tangible fixed assets		
		Plant and machinery etc
		£
Cost		
At 1 December 2021		33,800
At 30 November 2022		<u>33,800</u>
Depreciation		
At 1 December 2021		28,953
Charge for the year		<u>1,615</u>
At 30 November 2022		<u>30,568</u>
Net book value		
At 30 November 2022		<u>3,232</u>
At 30 November 2021		4,847
4 Debtors	2022	2021
	£	£
Other debtors	<u>5,000</u>	<u>-</u>
5 Creditors: amounts falling due within one year	2022	2021
	£	£
Director's loan	231,130	231,130
Other creditors	<u>5,344</u>	<u>5,344</u>
	<u>236,474</u>	<u>236,474</u>

6 Other information

J & B Restaurant Limited is a private company limited by shares and incorporated in England.

Its registered office is:

C/o Chan & Co
Golden Cross House
8 Duncannon Street
London
WC2N 4JF

7 Ultimate controlling party

The company is controlled by the sole director.

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.