

Registration number 4076708

J B-Monitor Limited

Abbreviated accounts

for the year ended 30 September 2006



J B-Monitor Limited

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J B-Monitor Limited

**Abbreviated balance sheet
as at 30 September 2006**

		2006		2005	
	Notes	£	£	£	£
Fixed assets					
Intangible assets	2		2,400		3,000
Tangible assets	2		40,195		34,986
			<u>42,595</u>		<u>37,986</u>
Current assets					
Stocks		1,350		1,460	
Debtors		22,168		60,608	
Cash at bank and in hand		52,637		91,793	
		<u>76,155</u>		<u>153,861</u>	
Creditors: amounts falling due within one year		<u>(37,123)</u>		<u>(53,438)</u>	
Net current assets			<u>39,032</u>		<u>100,423</u>
Total assets less current liabilities			<u>81,627</u>		<u>138,409</u>
Provisions for liabilities			<u>(2,429)</u>		<u>(2,801)</u>
Net assets			<u>79,198</u>		<u>135,608</u>
Capital and reserves					
Called up share capital	3		100		100
Share premium account			2,106		2,106
Profit and loss account			76,992		133,402
Shareholders' funds			<u>79,198</u>		<u>135,608</u>

The directors' statements required by Section 249B(4) are shown on the following page which forms part of this Balance Sheet.

The notes on pages 3 to 5 form an integral part of these financial statements.

J B-Monitor Limited

Abbreviated balance sheet (continued)

**Directors' statements required by Section 249B(4)
for the year ended 30 September 2006**

In approving these abbreviated accounts as directors of the company we hereby confirm:

(a) that for the year stated above the company was entitled to the exemption conferred by Section 249A(1) of the Companies Act 1985 ;

(b) that no notice has been deposited at the registered office of the company pursuant to Section 249B(2) requesting that an audit be conducted for the year ended 30 September 2006 and

(c) that we acknowledge our responsibilities for:

(1) ensuring that the company keeps accounting records which comply with Section 221, and

(2) preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its profit or loss for the year then ended in accordance with the requirements of Section 226 and which otherwise comply with the provisions of the Companies Act relating to financial statements, so far as applicable to the company.

These accounts have been prepared in accordance with the special provisions of Part VII of the Companies Act 1985 and the Financial Reporting Standard for Smaller Entities (effective January 2005) relating to small companies.

The abbreviated accounts were approved by the Board on 14 February 2007 and signed on its behalf by



Mr John Bullock
Director

The notes on pages 3 to 5 form an integral part of these financial statements.

J B-Monitor Limited

Notes to the abbreviated financial statements for the year ended 30 September 2006

..... continued

1. Accounting policies

1.1. Accounting convention

The accounts are prepared under the historical cost convention and in accordance with applicable accounting standards, and in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2005).

1.2. Changes in accounting policy

In preparing the financial statements for the current year, the company has adopted the following Financial Reporting Standards:

FRSSE 2005

During the year the company adopted the Financial Reporting Standard for Smaller Entities (effective January 2005). In previous years equity dividends paid were recorded in the profit and loss account. This policy has changed and equity dividends paid are now dealt with as a movement on retained profits. This change in accounting policy has been dealt with by way of a prior year adjustment and comparative accounts have been restated.

1.3. Turnover

Turnover represents the invoiced value of goods and services supplied by the company, net of VAT and trade discounts.

1.4. Goodwill

Acquired goodwill is written off in equal annual instalments over its estimated useful economic life of 10 years.

1.5. Tangible fixed assets and depreciation

Depreciation is provided at rates calculated to write off the cost less residual value of each asset over its expected useful life, as follows:

Plant and machinery	-	33% Reducing balance
Fixtures, fittings and equipment	-	20% Reducing balance
Motor vehicles	-	25% Reducing balance

1.6. Stock

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

J B-Monitor Limited

Notes to the abbreviated financial statements for the year ended 30 September 2006

..... continued

1.7. Deferred taxation

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date where transactions or events have occurred at that date that will result in an obligation to pay more, or a right to pay less or to receive more, tax, with the following exceptions: Provision is made for tax on gains arising from the revaluation (and similar fair value adjustments) of fixed assets, and gains on disposal of fixed assets that have been rolled over into replacement assets, only to the extent that, at the balance sheet date, there is a binding agreement to dispose of the assets concerned. However, no provision is made where, on the basis of all available evidence at the balance sheet date, it is more likely than not that the taxable gain will be rolled over into replacement assets and charged to tax only where the replacement assets are sold; Provision is made for deferred tax that would arise on remittance of the retained earnings of overseas subsidiaries, associates and joint ventures only to the extent that, at the balance sheet date, dividends have been accrued as receivable; Deferred tax assets are recognised only to the extent that the directors consider that it is more likely than not that there will be suitable taxable profits from which the future reversal of the underlying timing differences can be deducted. Deferred tax is measured on an undiscounted basis at the tax rates that are expected to apply in the periods in which timing differences reverse, based on tax rates and laws enacted or substantively enacted at the balance sheet date.

2. Fixed assets	Intangible assets £	Tangible fixed assets £	Total £
Cost			
At 1 October 2005	6,000	61,989	67,989
Additions	-	17,473	17,473
At 30 September 2006	<u>6,000</u>	<u>79,462</u>	<u>85,462</u>
Depreciation and Provision for diminution in value			
At 1 October 2005	3,000	27,003	30,003
Charge for year	600	12,264	12,864
At 30 September 2006	<u>3,600</u>	<u>39,267</u>	<u>42,867</u>
Net book values			
At 30 September 2006	<u>2,400</u>	<u>40,195</u>	<u>42,595</u>
At 30 September 2005	<u>3,000</u>	<u>34,986</u>	<u>37,986</u>

J B-Monitor Limited

**Notes to the abbreviated financial statements
for the year ended 30 September 2006**

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3. Share capital	2006 £	2005 £
Authorised		
100 Ordinary shares of £1 each	100	100
	<u> </u>	<u> </u>
Allotted, called up and fully paid		
100 Ordinary shares of £1 each	100	100
	<u> </u>	<u> </u>
Equity Shares		
100 Ordinary shares of £1 each	100	100
	<u> </u>	<u> </u>