

Registration number 4616708

J9 Solutions (UK) Ltd

Abbreviated accounts

for the period ended 31 December 2003



J9 Solutions (UK) Ltd

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J9 Solutions (UK) Ltd

**Accountants' report on the unaudited financial statements to the director of
J9 Solutions (UK) Ltd**

As described on the balance sheet you are responsible for the preparation of the financial statements for the period ended 31 December 2003 set out on pages 2 to 5 and you consider that the company is exempt from an audit. In accordance with your instructions we have compiled these unaudited financial statements, in order to assist you to fulfil your statutory responsibilities, from the accounting records and information supplied to us.



Bulley Davey
Chartered Certified Accountants
Bede House
12 George Street
Huntingdon
Cambs
PE29 3BT

Date: 17/2/04

J9 Solutions (UK) Ltd

**Abbreviated balance sheet
as at 31 December 2003**

		31/12/03	
	Notes	£	£
Fixed assets			
Intangible assets	2		42,982
Tangible assets	2		1,631
			<u>44,613</u>
Current assets			
Cash at bank and in hand		8,045	
		<u>8,045</u>	
Creditors: amounts falling due within one year		<u>(37,165)</u>	
Net current liabilities			<u>(29,120)</u>
Net assets			<u>15,493</u>
Capital and reserves			
Called up share capital	3		1
Profit and loss account			15,492
Shareholders' funds			<u>15,493</u>

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

The notes on pages 4 to 5 form an integral part of these financial statements.

J9 Solutions (UK) Ltd

Abbreviated balance sheet (continued)

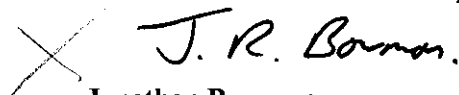
**Director's statements required by Section 249B(4)
for the period ended 31 December 2003**

In approving these abbreviated accounts as director of the company I hereby confirm:

- (a) that for the period 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 period ended 31 December 2003 and
- (c) that I acknowledge my 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 period and of its profit or loss for the period 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 abbreviated accounts are prepared in accordance with the special provisions of Part VII of the Companies Act 1985 relating to small companies .

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


Jonathan Bowman
Director

The notes on pages 4 to 5 form an integral part of these financial statements.

J9 Solutions (UK) Ltd

Notes to the abbreviated financial statements for the period ended 31 December 2003

1. Accounting policies

1.1. Accounting convention

The accounts are prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective June 2002).

1.2. Turnover

Turnover represents the total invoice value, excluding value added tax, of sales made during the year.

1.3. Goodwill

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

1.4. 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	- 15% Reducing balance
Fixtures, fittings and equipment	- 15% Reducing balance

1.5. 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:

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.

J9 Solutions (UK) Ltd

**Notes to the abbreviated financial statements
for the period ended 31 December 2003**

..... continued

2. Fixed assets	Intangible assets £	Tangible fixed assets £	Total £
Cost			
Additions	47,758	1,919	49,677
At 31 December 2003	<u>47,758</u>	<u>1,919</u>	<u>49,677</u>
Depreciation and Provision for diminution in value			
Charge for period	4,776	288	5,064
At 31 December 2003	<u>4,776</u>	<u>288</u>	<u>5,064</u>
Net book value			
At 31 December 2003	<u>42,982</u>	<u>1,631</u>	<u>44,613</u>
 3. Share capital			31/12/03
			£
Authorised			
1,000 Ordinary shares of 1 each			<u>1,000</u>
 Allotted, called up and fully paid			
1 Ordinary shares of 1 each			<u>1</u>