

Registration number: 4616708

J9 Solutions (UK) Ltd

Abbreviated Financial Statements
for the Year Ended 31 December 2004



Bulley Davey
Chartered Certified Accountants
Welbeck House
Spitfire Close
Ermine Business Park
Huntingdon
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PE29 6XY

J9 Solutions (UK) Ltd

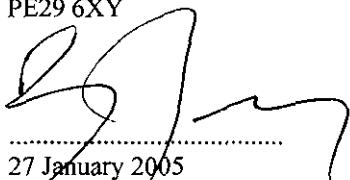
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**Accountants' Report on the Unaudited Accounts to the Director of
J9 Solutions (UK) Ltd**

As described on the Balance Sheet you are responsible for the preparation of the accounts for the year ended 31 December 2004, and you consider that the company is exempt both from an audit and a report under section 249A(2) of the Companies Act 1985. In accordance with your instructions, we have compiled these unaudited accounts in order to assist you to fulfil your statutory responsibilities, from the accounting records and information and explanations supplied to us.

Bulley Davey
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27 January 2005

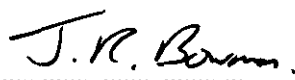
J9 Solutions (UK) Ltd
Balance Sheet as at 31 December 2004

		2004	2003
	Note	£	£
Fixed assets			
Intangible assets	2	38,684	42,982
Tangible assets	2	<u>3,655</u>	<u>1,631</u>
		42,339	44,613
Current assets			
Cash at bank and in hand		17,600	8,045
Creditors: Amounts falling due within one year		<u>(53,898)</u>	<u>(37,166)</u>
Net current liabilities		<u>(36,298)</u>	<u>(29,121)</u>
Total assets less current liabilities		6,041	15,492
Provisions for liabilities and charges		<u>(559)</u>	<u>-</u>
		<u><u>5,482</u></u>	<u><u>15,492</u></u>
Capital and reserves			
Called up share capital	3	1	1
Profit and loss reserve		<u>5,481</u>	<u>15,491</u>
Shareholders funds		<u><u>5,482</u></u>	<u><u>15,492</u></u>

For the financial year ended 31 December 2004, 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 director acknowledges his 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 financial statements have been prepared in accordance with the special provisions of Part VII of the Companies Act 1985 relating to small companies and with the Financial Reporting Standard for Smaller Entities (effective June 2002).

These accounts were approved by the Director on 27 January 2005



Jonathan Bowman
Director

J9 Solutions (UK) Ltd

Notes to the Abbreviated Financial Statements for the Year Ended 31 December 2004

1 Accounting policies

Basis of accounting

The financial statements have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective June 2002).

Cash flow statement

The accounts do not include a cash flow statement because the company, as a small reporting entity, is exempt from the requirements to prepare such a statement.

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	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	15% reducing balance
Fixtures and fittings	15% reducing balance

Goodwill

Purchased goodwill is capitalised and amortised on a straight line basis over its expected useful economic life, which does not exceed twenty years.

Goodwill is valued at cost less provision for accumulated amortisation.

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.

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 Year Ended 31 December 2004

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2 Fixed assets

	Intangible assets £	Tangible assets £	Total £
Cost			
As at 1 January 2004	47,758	1,919	49,677
Additions	-	2,669	2,669
As at 31 December 2004	<u>47,758</u>	<u>4,588</u>	<u>52,346</u>
Depreciation			
As at 1 January 2004	4,776	288	5,064
Charge for the year	4,298	645	4,943
As at 31 December 2004	<u>9,074</u>	<u>933</u>	<u>10,007</u>
Net book value			
As at 31 December 2004	<u>38,684</u>	<u>3,655</u>	<u>42,339</u>
As at 31 December 2003	<u>42,982</u>	<u>1,631</u>	<u>44,613</u>

3 Share capital

	2004 £	2003 £
Authorised		
1,000 Ordinary shares shares of £1 each	<u>1,000</u>	<u>1,000</u>
Allotted, called up and fully paid		
1 Ordinary shares shares of £1 each	<u>1</u>	<u>1</u>