

Registration number: 4616708

J9 Solutions (UK) Ltd

Abbreviated Accounts

for the Year Ended 31 December 2005



J9 Solutions (UK) Ltd
Abbreviated Balance Sheet as at 31 December 2005

		2005		2004	
	Note	£	£	£	£
Fixed assets					
Intangible assets	2		33,908		38,684
Tangible assets	2		<u>4,244</u>		<u>3,655</u>
			38,152		42,339
Current assets					
Cash at bank and in hand		13,752		17,600	
Creditors: Amounts falling due within one year		<u>(46,560)</u>		<u>(53,898)</u>	
Net current liabilities			<u>(32,808)</u>		<u>(36,298)</u>
Total assets less current liabilities			5,344		6,041
Provisions for liabilities			<u>(553)</u>		<u>(559)</u>
Net assets			<u>4,791</u>		<u>5,482</u>
Capital and reserves					
Called up share capital	3		1		1
Profit and loss reserve			<u>4,790</u>		<u>5,481</u>
Equity shareholders' funds			<u>4,791</u>		<u>5,482</u>

For the financial year ended 31 December 2005, 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 accounts 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 January 2005).

Approved by the Board and signed on its behalf by:



Jonathan Bowman
Director

Date: 6/2/06.

J9 Solutions (UK) Ltd

Notes to the abbreviated accounts for the Year Ended 31 December 2005

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).

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.

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	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

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.

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.

J9 Solutions (UK) Ltd

Notes to the abbreviated accounts for the Year Ended 31 December 2005

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2 Fixed assets

	Intangible assets £	Tangible assets £	Total £
Cost			
As at 1 January 2005	47,758	4,588	52,346
Additions	-	1,338	1,338
As at 31 December 2005	<u>47,758</u>	<u>5,926</u>	<u>53,684</u>
Depreciation			
As at 1 January 2005	9,074	933	10,007
Charge for the year	4,776	749	5,525
As at 31 December 2005	<u>13,850</u>	<u>1,682</u>	<u>15,532</u>
Net book value			
As at 31 December 2005	<u>33,908</u>	<u>4,244</u>	<u>38,152</u>
As at 31 December 2004	<u>38,684</u>	<u>3,655</u>	<u>42,339</u>

3 Share capital

	2005 £	2004 £
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>

4 Related parties

Controlling entity

The company is controlled by the director who owns 100 % of the called up share capital