COMPANY REGISTRATION NUMBER 07528186

JSK FOOD SERVICES LIMITED

UNAUDITED ABBREVIATED ACCOUNTS

FOR THE YEAR ENDED

31 AUGUST 2011

THURSDAY

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A31 14/06/2012 #111

COMPANIES HOUSE

MOORE SMALLEY

CHARTERED ACCOUNTANTS AND BUSINESS ADVISORS

JSK FOOD SERVICES LIMITED

ABBREVIATED ACCOUNTS

PERIOD FROM 14 FEBRUARY 2011 TO 31 AUGUST 2011

Contents **Page**

Chartered accountants' report to the director	1
Abbreviated balance sheet	2
Notes to the abbreviated accounts	4

JSK FOOD SERVICES LIMITED

ACCOUNTANTS' REPORT TO THE DIRECTOR OF JSK FOOD SERVICES LIMITED

PERIOD FROM 14 FEBRUARY 2011 TO 31 AUGUST 2011

In accordance with our terms of engagement, and in order to assist you to fulfil your duties under the Companies Act 2006, we have compiled the financial statements of the company set out on pages 2 to 6 from the accounting records and information and explanations you have given to us

This report is made to the Company's Director, in accordance with the terms of our engagement Our work has been undertaken so that we might compile the financial statements that we have been engaged to compile, report to the Company's Director that we have done so, and state those matters that we have agreed to state to him in this report and for no other purpose To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Company and the Company's Director, for our work or for this report

We have carried out this engagement in accordance with technical guidance issued by the Institute of Chartered Accountants in England and Wales and have complied with the ethical guidance laid down by the Institute relating to members undertaking the compilation of financial statements

You have acknowledged on the balance sheet as at 31 August 2011 your duty to ensure that the company has kept adequate accounting records and to prepare financial statements that give a true and fair view under the Companies Act 2006 You consider that the company is exempt from the statutory requirement for an audit for the period

We have not been instructed to carry out an audit of the financial statements For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the financial statements

Moore and Smalley LLP

Moore and Smalley LLP
Chartered Accountants

Fylde House
Skyways Commercial Campus
Amy Johnson Way
Blackpool
FY4 3RS

12 April 2012

JSK FOOD SERVICES LIMITED

ABBREVIATED BALANCE SHEET

31 AUGUST 2011

	Note	£	31 Aug 11 £
Fixed assets	**2**		
Tangible assets			**22,383**
Current assets			
Debtors		**25,226**	
Cash at bank and in hand		**825**	
		26,051	
Creditors: amounts falling due within one year		**51,749**	
Net current liabilities			**(25,698)**
Total assets less current liabilities			**(3,315)**
Capital and reserves			
Called-up equity share capital	**3**		**1**
Profit and loss account			**(3,316)**
Deficit			**(3,315)**

The Balance sheet continues on the following page

JSK FOOD SERVICES LIMITED

ABBREVIATED BALANCE SHEET *(continued)*

31 AUGUST 2011

The director is satisfied that the company is entitled to exemption from the provisions of the Companies Act 2006 (the Act) relating to the audit of the financial statements for the period by virtue of section 477, and that no member or members have requested an audit pursuant to section 476 of the Act

The director acknowledges his responsibility for

(i) ensuring that the company keeps adequate accounting records which comply with section 386 of the Act, and

(ii) 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 financial period in accordance with the requirements of section 393, and which otherwise comply with the requirements of the Act relating to financial statements, so far as applicable to the company

These abbreviated accounts have been prepared in accordance with the special provisions for small companies under Part 15 of the Companies Act 2006

These abbreviated accounts were approved and signed by the director and authorised for issue on 12 April 2012

J Gohil

Company Registration Number 07528186

JSK FOOD SERVICES LIMITED

NOTES TO THE ABBREVIATED ACCOUNTS

PERIOD FROM 14 FEBRUARY 2011 TO 31 AUGUST 2011

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 April 2008)

Fixed assets

All fixed assets are initially recorded at cost

Depreciation

Depreciation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful economic life of that asset as follows

Equipment - 25% Reducing balance

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

Deferred tax assets are recognised only to the extent that the director considers 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

1 Accounting policies (continued)

Financial instruments

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into An equity instrument is any contract that evidences a residual interest in the assets of the entity after deducting all of its financial liabilities

Where the contractual obligations of financial instruments (including share capital) are equivalent to a similar debt instrument, those financial instruments are classed as financial liabilities Financial liabilities are presented as such in the balance sheet Finance costs and gains or losses relating to financial liabilities are included in the profit and loss account Finance costs are calculated so as to produce a constant rate of return on the outstanding liability

Where the contractual terms of share capital do not have any terms meeting the definition of a financial liability then this is classed as an equity instrument Dividends and distributions relating to equity instruments are debited direct to equity

Turnover

Turnover represents the amounts receivable for goods and services net of VAT

The company began trading on 16 September 2011

2 Fixed assets

	Tangible Assets £
Cost	
Additions	**24,198**
At 31 August 2011	**24,198**
Depreciation	
Charge for period	**1,815**
At 31 August 2011	**1,815**
Net book value	
At 31 August 2011	**22,383**
At 13 February 2011	–

3 Share capital

Authorised share capital:

	31 Aug 11 £
1 Ordinary share of £1 each	1

Allotted, called up and fully paid:

	No	£
1 Ordinary share of £1 each	1	1