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Registration Number NI 39268

**JOKATA LIMITED**  
**ABBREVIATED ACCOUNTS**  
**FOR THE PERIOD ENDED 28 MARCH 2008**



**ROBB AND CO**  
**CHARTERED ACCOUNTANTS**

# JOKATA LIMITED

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## **JOKATA LIMITED**

### **Independent Auditors' Report to the Shareholders of Jokata Limited**

We have audited the financial statements on pages 3 to 4 which comprise of the Profit and Loss account, Balance Sheet and the related notes. These financial statements have been prepared in accordance with the Financial Reporting Standard for Smaller Entities and under the historical cost convention and the accounting policies set out on page 4.

#### **Respective responsibilities of directors and auditors**

As described on page 1 the company's directors are responsible for the preparation of financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Our responsibility is to audit the financial statements in accordance with relevant legal and regulatory requirements and International Standards on Auditing (UK and Ireland).

This report is made solely to the company's members as a body, in accordance with Article 243 of the Companies (NI) Order 1986. Our audit work has been undertaken so that we might state to the company's members those matters we are required to state to them in an auditor's 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 members as a body, for our audit work, for this report, or for the opinions formed.

We report to you our opinion as to whether the financial statements give a true and fair view and are properly prepared in accordance with the Companies (NI) Order 1986. We also report to you if, in our opinion, the Directors' Report is not consistent with the Financial Statements, if the company has not kept proper accounting records, if we have not received all the information and explanations we require for our audit, or if the information specified by law regarding directors' remuneration and transactions with the company is not disclosed.

We read the Directors' Report and consider the implications for our report if we become aware of any apparent misstatements within it.

#### **Basis of opinion**

We conducted our audit in accordance with International Standards on Auditing (UK and Ireland) issued by the Auditing Practices Board. An audit includes examination, on a test basis, of evidence relevant to the amounts and disclosures in the financial statements. It also includes an assessment of the significant estimates and judgements made by the directors in the preparation of the financial statements, and whether the accounting policies are appropriate to the company's circumstances, consistently applied and adequately disclosed.

We planned and performed our audit so as to obtain all the information and explanations which we considered necessary in order to provide us with sufficient evidence to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or other irregularity or error.

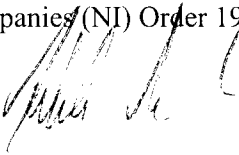
In forming our opinion we also evaluated the overall adequacy of the presentation of information in the financial statements.

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## **JOKATA LIMITED**

### **Independent Auditors' Report to the Shareholders of Jokata Limited**

In our opinion the financial statements give a true and fair view, in accordance with United Kingdom Generally Accepted Accounting Practice, of the state of the company's affairs as at 28 March 2008 and of its profit for the period then ended and have been properly prepared in accordance with the provisions of the Companies (NI) Order 1986.



**Robb and Co**  
**Chartered Accountants and**  
**Registered Auditors**  
**222 Upper Newtownards Road**  
**Belfast**

# JOKATA LIMITED

## Abbreviated Balance Sheet as at 28 March 2008

		2008		2007	
	Notes	£	£	£	£
<b>Fixed Assets</b>					
Intangible assets	2		-		1,000
<b>Current Assets</b>					
Stocks		-		189,652	
Debtors		437,014		36,197	
Cash at bank and in hand		3,950,779		3,793,103	
		4,387,793		4,018,952	
<b>Creditors: amounts falling due within one year</b>		(1,041,834)		(938,285)	
<b>Net Current Assets</b>			3,345,959		3,080,667
<b>Total Assets Less Current Liabilities</b>			3,345,959		3,081,667
<b>Capital and Reserves</b>					
Called up share capital	3		451,004		451,004
Profit and loss account			2,894,955		2,630,663
<b>Shareholders' Funds</b>			3,345,959		3,081,667

The abbreviated accounts are prepared in accordance with the special provisions of Part I of Schedule 8 of the Companies (NI) Order 1986 relating to small companies.

The abbreviated accounts were approved by the Board on 10 October 2008 and signed on its behalf by

  
Robert McDowell  
Director

The notes on page 4 form an integral part of these financial statements.

# JOKATA LIMITED

## Notes to the Abbreviated Financial Statements for the period ended 28 March 2008

### 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 January 2007).

#### 1.2. Turnover

Turnover represents the total invoice value of sales made during the year.

#### 1.3. 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.

#### 1.4. Stock

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

### 2. Fixed assets

	Intangible assets £	Total £
<b>Cost</b>		
At 1 October 2007	1,000	1,000
Disposals	(1,000)	(1,000)
	<u>-</u>	<u>-</u>
At 28 March 2008	<u>-</u>	<u>-</u>
<b>Net book values</b>		
At 30 September 2007	<u>1,000</u>	<u>1,000</u>

### 3. Share capital

	2008 £	2007 £
<b>Authorised equity</b>		
500,000 Ordinary shares of £1 each	<u>500,000</u>	<u>500,000</u>
<b>Allotted, called up and fully paid equity</b>		
451,004 Ordinary shares of £1 each	<u>451,004</u>	<u>451,004</u>