

Registration number: 5336978

PEARL RESTAURANT & LOUNGE LIMITED

Abbreviated Accounts

for the Period from 1 August 2005 to 30 April 2006



Riaz Ahmad & Co
Chartered Certified Accountants
Lord House
51 Lord Street
Manchester
M3 1HE

PEARL RESTAURANT & LOUNGE LIMITED

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The following reproduces the text of the accountants' report in respect of the company's annual financial statements, from which the abbreviated accounts (set out on pages 2 to 4) have been prepared.

**Accountants' Report to the Director on the Unaudited Financial Statements of
PEARL RESTAURANT & LOUNGE LIMITED**

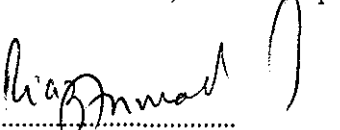
In order to assist you to fulfil your duties under the Companies Act 1985, we have compiled the financial statements of the company which comprise the Balance Sheet, and the related notes from the accounting records and information and explanations you have given to us.

This report is made to the Company's Board of Directors, as a body, 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 Board of Directors that we have done so, and state those matters that we have agreed to state to them 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 Board of Directors, as a body, 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 30 April 2006 your duty to ensure that the company has kept proper accounting records and to prepare financial statements that give a true and fair view under the Companies Act 1985. You consider that the company is exempt from the statutory requirement for an audit for the year.

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.


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Riaz Ahmad & Co
Chartered Certified Accountants

Lord House
51 Lord Street
Manchester
M3 1HE

20 September 2006

PEARL RESTAURANT & LOUNGE LIMITED

Abbreviated Balance Sheet as at 30 April 2006

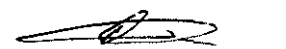
30 April 2006

	Note	£	£
Fixed assets			
Intangible assets	2		113,461
Tangible assets	2		<u>53,396</u>
			166,857
Current assets			
Debtors	3	37,372	
Cash at bank and in hand		<u>550</u>	
		37,922	
Creditors: Amounts falling due within one year	4	<u>(111,793)</u>	
Net current liabilities			<u>(73,871)</u>
Total assets less current liabilities			92,986
Creditors: Amounts falling due after more than one year	5		<u>(142,500)</u>
Net liabilities			<u><u>(49,514)</u></u>
Capital and reserves			
Called up share capital	6		100
Profit and loss reserve			<u>(49,614)</u>
Equity shareholders' deficit			<u><u>(49,514)</u></u>

For the financial period ended 30 April 2006, 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 period and of its profit or loss for the financial period 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.

These accounts were approved by the Director on 20 September 2006



Naheem Akhtar
Director

PEARL RESTAURANT & LOUNGE LIMITED

Notes to the abbreviated accounts for the Period Ended 30 April 2006

1 Particulars of employees

The aggregate payroll costs of these persons were as follows:

	1 August 2005 to 30 April 2006 £
Wages and salaries	<u>41,036</u>

2 Fixed assets

	Intangible assets £	Tangible assets £	Total £
Cost			
Additions	<u>113,461</u>	<u>59,329</u>	<u>172,790</u>
Depreciation			
Charge for the period	<u>-</u>	<u>5,933</u>	<u>5,933</u>
Net book value			
As at 30 April 2006	<u>113,461</u>	<u>53,396</u>	<u>166,857</u>

3 Debtors

	30 April 2006 £
Prepayments and accrued income	<u>37,372</u>

4 Creditors: Amounts falling due within one year

	30 April 2006 £
Bank loans and overdrafts	4,665
Trade creditors	31,890
Social security and other taxes	12,936
Director current accounts	60,552
Accruals and deferred income	<u>1,750</u>
	<u>111,793</u>

PEARL RESTAURANT & LOUNGE LIMITED

Notes to the abbreviated accounts for the Period Ended 30 April 2006

..... continued

5 Creditors: Amounts falling due after more than one year

	30 April 2006
	£
Bank loans and overdrafts	<u>142,500</u>

6 Share capital

	30 April 2006
	£
Authorised	
10,000 Ordinary shares of £1 each shares of £1 each	<u>10,000</u>
Allotted, called up and fully paid	
100 Ordinary shares of £1 each shares of £1 each	<u>100</u>

7 Reconciliation of movements in shareholders' funds

	30 April 2006
	£
Loss attributable to members of the company	<u>(49,614)</u>
	<u>(49,614)</u>
New share capital subscribed	<u>100</u>
Net reduction to shareholders' funds	<u>(49,514)</u>
Opening equity shareholders' deficit	<u>-</u>
Closing equity shareholders' deficit	<u>(49,514)</u>

8 Related parties

Controlling entity

The company is controlled by the director who owns 99 % of the called up share capital