

**LATE NIGHT DINING AT 5 HERTFORD STREET PLC (FORMERLY BIRLEY
NIGHTCLUB PLC)**

DIRECTORS' REPORT AND FINANCIAL STATEMENTS

FOR THE PERIOD ENDED 31 AUGUST 2010

TUESDAY



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LATE NIGHT DINING AT 5 HERTFORD STREET PLC (FORMERLY BIRLEY NIGHTCLUB PLC)

COMPANY INFORMATION

DIRECTORS	R M Birley 5 Hertford Street Limited
COMPANY SECRETARY	B R Ally
COMPANY NUMBER	07201948
REGISTERED OFFICE	10 Norwich Street London EC4A 1BD
AUDITOR	James Cowper LLP Chartered Accountants and Statutory Auditor 3 Wesley Gate Queen's Road Reading Berkshire RG1 4AP

LATE NIGHT DINING AT 5 HERTFORD STREET PLC (FORMERLY BIRLEY NIGHTCLUB PLC)

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LATE NIGHT DINING AT 5 HERTFORD STREET PLC (FORMERLY BIRLEY NIGHTCLUB PLC)

DIRECTORS' REPORT FOR THE PERIOD ENDED 31 AUGUST 2010

The directors present their report and the financial statements for the period ended 31 August 2010

PRINCIPAL ACTIVITIES

The principal activity is the running of late night dining at 5 Hertford Street

BUSINESS REVIEW

The business was incorporated on 24 March 2010

The business did not trade during the period, a business review is therefore not considered necessary

RESULTS

The profit for the period, after taxation, amounted to £NIL

DIRECTORS

The directors who served during the period were

R M Birley (appointed 24 March 2010)
(appointed 24 March 2010 & resigned 14 April 2010)
5 Hertford Street Limited (appointed 14 April 2010)
(appointed 24 March 2010 & resigned 14 April 2010)

STATEMENT OF DIRECTORS' RESPONSIBILITIES

The directors are responsible for preparing the Directors' report and the financial statements in accordance with applicable law and regulations

Company law requires the directors to prepare financial statements for each financial year. Under that law the directors have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under company law the directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the company and of the profit or loss of the company for that period. In preparing these financial statements, the directors are required to

- select suitable accounting policies and then apply them consistently,
- make judgments and estimates that are reasonable and prudent,
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements,
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business

The directors are responsible for keeping adequate accounting records that are sufficient to show and explain the company's transactions and disclose with reasonable accuracy at any time the financial position of the company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

LATE NIGHT DINING AT 5 HERTFORD STREET PLC (FORMERLY BIRLEY NIGHTCLUB PLC)

**DIRECTORS' REPORT
FOR THE PERIOD ENDED 31 AUGUST 2010
PROVISION OF INFORMATION TO AUDITOR**

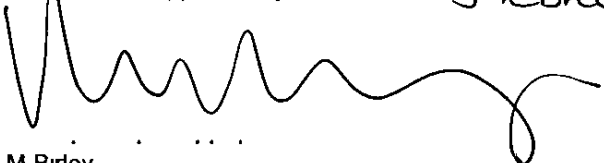
Each of the persons who are directors at the time when this Directors' report is approved has confirmed that

- so far as that director is aware, there is no relevant audit information of which the company's auditor is unaware, and
- that director has taken all the steps that ought to have been taken as a director in order to be aware of any information needed by the company's auditor in connection with preparing its report and to establish that the company's auditor is aware of that information

AUDITOR

The auditor, James Cowper LLP, were appointed during the period and will be proposed for reappointment in accordance with section 489 of the Companies Act 2006

This report was approved by the board on 9 February and signed on its behalf


R M Birley
Director

LATE NIGHT DINING AT 5 HERTFORD STREET PLC (FORMERLY BIRLEY NIGHTCLUB PLC)

INDEPENDENT AUDITOR'S REPORT TO THE SHAREHOLDERS OF LATE NIGHT DINING AT 5 HERTFORD STREET PLC (FORMERLY BIRLEY NIGHTCLUB PLC)

We have audited the financial statements of Late Night Dining at 5 Hertford Street PLC (Formerly Birley Nightclub PLC) for the period ended 31 August 2010, set out on pages 5 to 9. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

This report is made solely to the company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. 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 we have formed.

RESPECTIVE RESPONSIBILITIES OF DIRECTORS AND AUDITOR

As explained more fully in the Statement of directors' responsibilities, the directors are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view. Our responsibility is to audit the financial statements in accordance with applicable law and International Standards on Auditing (UK and Ireland). Those standards require us to comply with the Auditing Practices Board's Ethical Standards for Auditors.

SCOPE OF THE AUDIT OF THE FINANCIAL STATEMENTS

An audit involves obtaining evidence about the amounts and disclosures in the financial statements sufficient to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or error. This includes an assessment of whether the accounting policies are appropriate to the company's circumstances and have been consistently applied and adequately disclosed, the reasonableness of significant accounting estimates made by the directors, and the overall presentation of the financial statements.

OPINION ON FINANCIAL STATEMENTS

In our opinion the financial statements

- give a true and fair view of the state of the company's affairs as at 31 August 2010 and of its results for the period then ended,
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice, and
- have been prepared in accordance with the requirements of the Companies Act 2006.

OPINION ON OTHER MATTER PRESCRIBED BY THE COMPANIES ACT 2006

In our opinion the information given in the Directors' report for the financial period for which the financial statements are prepared is consistent with the financial statements.

LATE NIGHT DINING AT 5 HERTFORD STREET PLC (FORMERLY BIRLEY NIGHTCLUB PLC)

**INDEPENDENT AUDITOR'S REPORT TO THE SHAREHOLDERS OF LATE NIGHT DINING AT 5
HERTFORD STREET PLC (FORMERLY BIRLEY NIGHTCLUB PLC)**

MATTERS ON WHICH WE ARE REQUIRED TO REPORT BY EXCEPTION

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us, or
- the financial statements are not in agreement with the accounting records and returns, or
- certain disclosures of directors' remuneration specified by law are not made, or
- we have not received all the information and explanations we require for our audit



Mr Alexander Peal (Senior Statutory Auditor)

for and on behalf of
JAMES COWPER LLP

Chartered Accountants and Statutory Auditor

3 Wesley Gate
Queen's Road
Reading
Berkshire
RG1 4AP

Date 10 February 2011

LATE NIGHT DINING AT 5 HERTFORD STREET PLC (FORMERLY BIRLEY NIGHTCLUB PLC)

**PROFIT AND LOSS ACCOUNT
FOR THE PERIOD ENDED 31 AUGUST 2010**

	Note	2010 £
PROFIT ON ORDINARY ACTIVITIES BEFORE TAXATION		-
Tax on profit on ordinary activities		-
		<hr/>
RETAINED PROFIT CARRIED FORWARD		-
		<hr/> <hr/>

All amounts relate to continuing operations

There were no recognised gains and losses for 2010 other than those included in the profit and loss account

The notes on pages 8 to 9 form part of these financial statements

LATE NIGHT DINING AT 5 HERTFORD STREET PLC (FORMERLY BIRLEY NIGHTCLUB PLC)
REGISTERED NUMBER 07201948

BALANCE SHEET
AS AT 31 AUGUST 2010

	Note	£	2010 £
CURRENT ASSETS			
Debtors	3		50,000
TOTAL ASSETS LESS CURRENT LIABILITIES			<u>50,000</u>
CAPITAL AND RESERVES			
Called up share capital	4		50,000
SHAREHOLDERS' FUNDS	5		<u>50,000</u>

The financial statements were approved and authorised for issue by the board and were signed on its behalf on



9 February 2011

.....
R Birley
Director

The notes on pages 8 to 9 form part of these financial statements

LATE NIGHT DINING AT 5 HERTFORD STREET PLC (FORMERLY BIRLEY NIGHTCLUB PLC)

**CASH FLOW STATEMENT
FOR THE PERIOD ENDED 31 AUGUST 2010**

	Note	2010 £
INCREASE IN CASH IN THE PERIOD		<u>-</u>

**RECONCILIATION OF NET CASH FLOW TO MOVEMENT IN NET FUNDS/DEBT
FOR THE PERIOD ENDED 31 AUGUST 2010**

	2010 £
MOVEMENT IN NET DEBT IN THE PERIOD	<u>-</u>
NET FUNDS AT 31 AUGUST 2010	<u>-</u>

The notes on pages 8 to 9 form part of these financial statements

LATE NIGHT DINING AT 5 HERTFORD STREET PLC (FORMERLY BIRLEY NIGHTCLUB PLC)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 31 AUGUST 2010**

1. ACCOUNTING POLICIES

1.1 Basis of preparation of financial statements

The financial statements have been prepared under the historical cost convention and in accordance with applicable accounting standards

2. STAFF COSTS

The company has no employees other than the directors, who did not receive any remuneration

3. DEBTORS

	2010 £
Unpaid share capital	37,500
Other debtors	12,500
	<hr/> 50,000 <hr/>

The other debtor, amounting to £12,500 relates to a loan made to the director, 5 Hertford Street Limited
The loan is interest free with no set repayment date

4. SHARE CAPITAL

	2010 £
Allotted, called up and partly paid	
50,000 A Ordinary shares of £1 each	50,000
	<hr/> 50,000 <hr/>

Of the above 50,000 A Ordinary shares, 12,500 A Ordinary shares have been paid up

5. RECONCILIATION OF MOVEMENT IN SHAREHOLDERS' FUNDS

	2010 £
Opening shareholders' funds	-
Shares issued during the period	50,000
	<hr/> 50,000 <hr/>
Closing shareholders' funds	50,000

LATE NIGHT DINING AT 5 HERTFORD STREET PLC (FORMERLY BIRLEY NIGHTCLUB PLC)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 31 AUGUST 2010**

6 RELATED PARTY TRANSACTIONS

At the balance sheet date, the company was owed £12,500 by its director, 5 Hertford Street Limited. The loan is interest free with no set repayment date. Both the company and 5 Hertford Street Limited are both fully owned by R Birley.

7 CONTROLLING PARTY

The ultimate controlling party is a director, R Birley by virtue of his shareholding.