

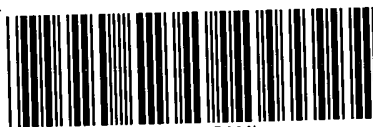
ABRA SERVICE LIMITED

(REGISTERED NO: 01627254)

REPORT AND FINANCIAL STATEMENTS

31 DECEMBER 2015

THURSDAY



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22/09/2016

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COMPANIES HOUSE

ABRA SERVICE LIMITED

REGISTERED NO: 01627254

Director
T R A Philippe

Secretary
S P Ward

Registered Office
Arley Road
Saltley
Birmingham B8 1QX

ABRA SERVICE LIMITED

REGISTERED NO: 01627254

DIRECTORS' REPORT
FOR THE YEAR ENDED 31ST DECEMBER 2015

The Directors present the accounts for the year ended 31st December 2015.

GOING CONCERN

On the basis of an assessment of the company's financial position, the company's director has a reasonable expectation that the company will be able to continue in operational existence for the foreseeable future. The Director believes it is appropriate to prepare the financial statements on a going concern basis.

DIRECTORS

The directors of the company who served during the year were as follows:

T. Philippe

REVIEW OF BUSINESS

The company has not traded during the year.

The director's report has been prepared in accordance with the special provisions of the Companies Act 2006 relating to small entities and is therefore exempt from preparing a Strategic Report.

BY ORDER OF THE BOARD



T Philippe
DIRECTOR

Date 15 September 2016

ABRA SERVICE LIMITED

REGISTERED NO: 01627254

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 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.

ABRA SERVICE LIMITED

REGISTERED NO: 01627254

BALANCE SHEET - 31ST DECEMBER 2015

	NOTES	2015 £	2014 £
Current assets			
Debtors- amounts falling due after more than one year	3	2	2
Net assets		<u>2</u>	<u>2</u>
Capital and reserves			
Called up share capital	4	2	2
Share premium account		-	-
Profit and loss account	5	<u>-</u>	<u>-</u>
Total shareholders' funds – all equity		<u>2</u>	<u>2</u>


The notes 1 to 8 form part of the financial statements.

For the year ended 31st December 2015 the Company was entitled to exemption from audit under Section 480 of the Companies Act 2006 relating to dormant companies.

Directors' responsibilities:

- Members have not required the Company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Companies Act 2006.
- The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of the accounts.

Approved by the Board:



T. Philippe

Director

Date 15 September 2016

ABRA SERVICE LIMITED

REGISTERED NO: 01627254

NOTES TO THE ACCOUNTS - 31ST DECEMBER 2015

1. ACCOUNTING POLICIES

1.1 General information and basis of preparation

Abra Service Limited is a company limited by shares incorporated in England within the United Kingdom. The address of the registered office is given in the company information on page 1 of these financial statements.

The financial statements are presented in sterling which is the functional currency of the company.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied.

1.2 Cash flow statement

The directors have taken advantage of the exemption in Financial Reporting Standard No 102 from including a cash flow statement in the financial statements on the grounds that the company is wholly owned and its parent publishes consolidated financial statements.

1.3 Operating costs

The company has no employees and the operating costs are dealt with by the parent undertaking.

The directors services to the company do not occupy a significant amount of time. As such the directors do not consider that they have received any remuneration for their incidental services to the company for the years ended 31 December 2015 and 31 December 2014.

1.4 Going concern

On the basis of an assessment of the company's financial position, the company's director has a reasonable expectation that the company will be able to continue in operational existence for the foreseeable future. The director believes it is appropriate to prepare the financial statements on a going concern basis.

2 Taxation

There is no tax payable.

ABRA SERVICE LIMITED

REGISTERED NO: 01627254

NOTES TO THE ACCOUNTS - 31ST DECEMBER 2015

3	Debtors	2015 £	2014 £
	Amounts falling due after more than one year:		
	Amounts owed by immediate parent company	<u>2</u>	<u>2</u>
4	Called-up share capital	2015 £	2014 £
	Allotted, called up and fully paid		
	2 ordinary shares of £1 each	<u>2</u>	<u>2</u>
5	Reserves	2015 £	2014 £
	Profit and loss account	-	-
		<u>-</u>	<u>-</u>
6	Reconciliation of movement in shareholders funds		
		2015 £	2014 £
	Opening and shareholders' funds	2	2
	Loss for year	-	-
	Dividend paid	-	-
	Closing shareholders' funds	<u>2</u>	<u>2</u>

ABRA SERVICE LIMITED

REGISTERED NO: 01627254

NOTES TO THE ACCOUNTS - 31ST DECEMBER 2015

7 Related party transactions

The company is a wholly owned subsidiary of Jacquet Metal Service S.A., the group financial statements are publicly available. Accordingly the company has taken advantage of the exemption in FRS 102 from disclosing transactions with members or investees of the Jacquet Metal Service S.A. group.

8 Ultimate parent companies and controlling party

The company is a wholly owned subsidiary of International Metal Service (UK) Limited.

The ultimate holding company is Jacquet Metal Service S.A., a company incorporated in France.

The smallest and largest group into which the company is consolidated is that headed by Jacquet Metal Service S.A. Consolidated accounts of the group are available from 7 Rue Michel Jacquet BP61, 69802 Saint Priest, France.