

FRENGER INTERNATIONAL LIMITED

Abbreviated Accounts

For the year ended 30 September 2011

Company Registration No 01771512 (England And Wales)



FRENGER INTERNATIONAL LIMITED

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FRENGER INTERNATIONAL LIMITED

ABBREVIATED BALANCE SHEET AS AT 30 SEPTEMBER 2011

	Notes	2011 £	£	2010 £	£
Fixed assets					
Tangible assets	2		16,248		15,392
Current assets					
Debtors		262,975		210,478	
Cash at bank and in hand		600,161		403,729	
		863,136		614,207	
Creditors amounts falling due within one year		(562,341)		(372,160)	
Net current assets			300,795		242,047
Total assets less current liabilities			317,043		257,439
Creditors amounts falling due after more than one year			-		(4,941)
			317,043		252,498
Capital and reserves					
Called up share capital	3		10,001		10,001
Profit and loss account			307,042		242,497
Shareholders' funds			317,043		252,498

FRENGER INTERNATIONAL LIMITED

ABBREVIATED BALANCE SHEET (CONTINUED) AS AT 30 SEPTEMBER 2011

For the financial year ended 30 September 2011 the company was entitled to exemption from audit under section 477 Companies Act 2006. No member of the company has deposited a notice, pursuant to section 476, requiring an audit of these financial statements under the requirements of the Companies Act 2006.

The directors acknowledge their responsibilities for ensuring that the company keeps accounting records which comply with section 386 of the Act and for 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 year and of its profit or loss for the financial year in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to accounts, so far as applicable to the company.

These abbreviated accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime within Part 15 of the Companies Act 2006.

Approved by the Board for issue on



J N Mermet
Director

1/6/12



B. Mermet
Director

Company Registration No 01771512

FRENGER INTERNATIONAL LIMITED

NOTES TO THE ABBREVIATED ACCOUNTS FOR THE YEAR ENDED 30 SEPTEMBER 2011

1 Accounting policies

1.1 Accounting convention

The financial statements are prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008)

1.2 Turnover

Turnover represents amounts receivable for goods and services net of VAT and trade discounts

1.3 Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life, as follows

Fixtures, fittings & equipment	10% to 33% straight line
Motor vehicles	20% to 25% straight line

1.4 Foreign currency translation

Transactions denominated in foreign currencies are translated into sterling at the rate of exchange ruling at the date of the transaction. Assets and liabilities in foreign currencies are translated into sterling at the rates of exchange ruling at the end of the financial year. All exchange differences are dealt with in the profit and loss account.

1.5 Deferred taxation

Deferred taxation is provided at appropriate rates on all timing differences using the liability method only to the extent that, in the opinion of the directors, there is a reasonable probability that a liability or asset will crystallise in the foreseeable future.

1.6 Leasing and hire purchase commitments

Rentals payable under operating leases are charged against income on a straight line basis over the lease term.

1.7 Pension scheme arrangements

The company operates a defined contribution scheme for the benefit of its employees. Contributions payable are charged to the profit and loss account in the year they are payable.

The company makes contributions to a defined contribution pension scheme for the directors at rates determined by independent actuaries in the light of regular valuations. Such contributions are held in a personal pension plan independent of the company's finances. The contributions made by the company are charged against profits on a paid basis.

FRENGER INTERNATIONAL LIMITED

NOTES TO THE ABBREVIATED ACCOUNTS (CONTINUED) FOR THE YEAR ENDED 30 SEPTEMBER 2011

2 Fixed assets

	Tangible assets £
Cost	
At 1 October 2010	137,979
Additions	12,892
Disposals	(4,950)
At 30 September 2011	<u>145,921</u>
Depreciation	
At 1 October 2010	122,587
On disposals	(4,950)
Charge for the year	12,036
At 30 September 2011	<u>129,673</u>
Net book value	
At 30 September 2011	<u>16,248</u>
At 30 September 2010	<u>15,392</u>

3 Share capital

	2011 £	2010 £
Allotted, called up and fully paid		
10,001 Ordinary shares of £1 each	<u>10,001</u>	<u>10,001</u>

4 Ultimate parent company

The controlling party is J N Mermet by virtue of his majority shareholding

Related party relationships and transactions

During the year the company made purchases of £139,774 (2010 - £107,195) on normal commercial terms from Frenger SA, a company in which J N Mermet and B Mermet, directors, have a material interest. Included in trade creditors at 30 September 2011 is a balance of £31,296 (2010 - £69,013) due to this company.