

## FRENGER INTERNATIONAL LIMITED

### Abbreviated Accounts

For the year ended 30 September 2010



Company Registration No 01771512 (England And Wales)

# FRENGER INTERNATIONAL LIMITED

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# FRENGER INTERNATIONAL LIMITED

## ABBREVIATED BALANCE SHEET AS AT 30 SEPTEMBER 2010

	Notes	2010 £	£	2009 £	£
<b>Fixed assets</b>					
Tangible assets	2		15,392		32,078
<b>Current assets</b>					
Debtors		210,478		266,083	
Cash at bank and in hand		403,729		313,779	
		<u>614,207</u>		<u>579,862</u>	
<b>Creditors: amounts falling due within one year</b>		<u>(372,160)</u>		<u>(344,356)</u>	
<b>Net current assets</b>			<u>242,047</u>		<u>235,506</u>
<b>Total assets less current liabilities</b>			<u>257,439</u>		<u>267,584</u>
<b>Creditors: amounts falling due after more than one year</b>			<u>(4,941)</u>		<u>(12,697)</u>
			<u>252,498</u>		<u>254,887</u>
<b>Capital and reserves</b>					
Called up share capital	3	10,001		10,001	
Profit and loss account		242,497		244,886	
<b>Shareholders' funds</b>			<u>252,498</u>		<u>254,887</u>

# FRENGER INTERNATIONAL LIMITED

## ABBREVIATED BALANCE SHEET (CONTINUED) AS AT 30 SEPTEMBER 2010

For the financial year ended 30 September 2010 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

28/3/11



J N Mermet  
Director



B Mermet  
Director

Company Registration No 01771512

# FRENGER INTERNATIONAL LIMITED

## NOTES TO THE ABBREVIATED ACCOUNTS FOR THE YEAR ENDED 30 SEPTEMBER 2010

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### **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 2010

### 2 Fixed assets

	<b>Tangible assets £</b>
<b>Cost</b>	
At 1 October 2009	166,463
Additions	4,572
Disposals	(33,056)
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At 30 September 2010	137,979
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<b>Depreciation</b>	
At 1 October 2009	134,385
On disposals	(33,056)
Charge for the year	21,258
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At 30 September 2010	122,587
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<b>Net book value</b>	
At 30 September 2010	15,392
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At 30 September 2009	32,078
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### 3 Share capital

	<b>2010 £</b>	<b>2009 £</b>
<b>Allotted, called up and fully paid</b>		
10,001 Ordinary shares of £1 each	10,001	10,001
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### 4 Ultimate parent company

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