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19 SEP 2013

ALAIN BOUVIER ASSOCIATES

ABBREVIATED ACCOUNTS

FOR THE YEAR ENDED 30 APRIL 2013

FOR

ABA (INTERNATIONAL) LIMITED



ABA (INTERNATIONAL) LIMITED

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FOR THE YEAR ENDED 30 APRIL 2013

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ABA (INTERNATIONAL) LIMITED
COMPANY INFORMATION
FOR THE YEAR ENDED 30 APRIL 2013

DIRECTOR:	A C P Bouvier
SECRETARY:	J F Smith
REGISTERED OFFICE:	3 Hillcroft Avenue Purley Surrey CR8 3DJ
REGISTERED NUMBER	02125419
ACCOUNTANTS:	Ward Mackenzie Oxford House 15-17 Mount Ephraim Road Tunbridge Wells Kent TN1 1EN

ABBREVIATED BALANCE SHEET
30 APRIL 2013

	Notes	30.4.13 £	£	30 4 12 £	£
FIXED ASSETS					
Tangible assets	2		10,289		9,475
CURRENT ASSETS					
Stocks		556,311		905,233	
Debtors		216,416		290,071	
Cash at bank		564,858		366,817	
		<u>1,337,585</u>		<u>1,562,121</u>	
CREDITORS					
Amounts falling due within one year		<u>585,980</u>		<u>750,682</u>	
NET CURRENT ASSETS			<u>751,605</u>		<u>811,439</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			<u><u>761,894</u></u>		<u><u>820,914</u></u>
CAPITAL AND RESERVES					
Called up share capital	3		100		100
Profit and loss account			<u>761,794</u>		<u>820,814</u>
SHAREHOLDERS' FUNDS			<u><u>761,894</u></u>		<u><u>820,914</u></u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 April 2013

The members have not required the company to obtain an audit of its financial statements for the year ended 30 April 2013 in accordance with Section 476 of the Companies Act 2006

The director acknowledges his responsibilities for

- (a) ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of each financial year and of its profit or loss for each 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 financial statements, so far as applicable to the company

The abbreviated accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies

The financial statements were approved by the director on 19 September 2013 and were signed by



A C P Bouvier - Director

ABA (INTERNATIONAL) LIMITED

NOTES TO THE ABBREVIATED ACCOUNTS
FOR THE YEAR ENDED 30 APRIL 2013

1 ACCOUNTING POLICIES

Accounting convention

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

Related party exemption

The company has taken advantage of exemption, under the terms of Financial Reporting Standard 8 Related Party Disclosures, not to disclose related party transactions with wholly owned subsidiaries within the group

Turnover

Turnover represents net invoiced sales of goods, excluding value added tax

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life

Plant and machinery etc - 25% on reducing balance

Stocks

Work in progress is valued at the lower of cost and net realisable value

Cost includes all direct expenditure and an appropriate proportion of fixed and variable overheads

Deferred tax

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the profit and loss account on a straight line basis over the period of the lease

Pension costs and other post-retirement benefits

The company operates a defined contribution pension scheme Contributions payable to the company's pension scheme are charged to the profit and loss account in the period to which they relate

2 TANGIBLE FIXED ASSETS

	Total £
COST	
At 1 May 2012	87,350
Additions	4,244
	<hr/>
At 30 April 2013	91,594
	<hr/>
DEPRECIATION	
At 1 May 2012	77,875
Charge for year	3,430
	<hr/>
At 30 April 2013	81,305
	<hr/>
NET BOOK VALUE	
At 30 April 2013	10,289
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At 30 April 2012	9,475
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ABA (INTERNATIONAL) LIMITED

NOTES TO THE ABBREVIATED ACCOUNTS - continued
FOR THE YEAR ENDED 30 APRIL 2013

3 CALLED UP SHARE CAPITAL

Allotted, issued and fully paid

Number	Class	Nominal value £1	30.4.13 £ <u>100</u>	30.4.12 £ <u>100</u>
100	Ordinary			

4 RELATED PARTY DISCLOSURES

Included in closing stock is £492,341 (2012 £897,233) in respect of a development property in Canada which was purchased by the shareholders, on behalf of ABA (International) Limited. ABA (International) Limited is the beneficial owner of the property by way of an existing deed of trust.