

**Registration number 02943097**

**French Bleu Limited**  
**Abbreviated accounts**  
**for the year ended 30 June 2006**



**French Bleu Limited**

**Abbreviated balance sheet  
as at 30 June 2006**

|   |       | 2006            |                | 2005            |                 |
|---|-------|-----------------|----------------|-----------------|-----------------|
|   | Notes | £               | £              | £               | £               |
| <b>Fixed assets</b>                                   |       |                 |                |                 |                 |
| Tangible assets                                       | 2     |                 | 9,064          |                 | 11,241          |
| <b>Current assets</b>                                 |       |                 |                |                 |                 |
| Debtors   |       | 4,882           |                | 3,987           |                 |
| Cash at bank and in hand                              |       | 2,510           |                | 5,010           |                 |
|   |       | <u>7,392</u>    |                | <u>8,997</u>    |                 |
| <b>Creditors: amounts falling due within one year</b> |       | <u>(15,942)</u> |                | <u>(19,674)</u> |                 |
| <b>Net current liabilities</b>                        |       |                 | <u>(8,550)</u> |                 | <u>(10,677)</u> |
| <b>Total assets less current liabilities</b>          |       |                 | 514            |                 | 564             |
| <b>Net assets</b>                                     |       |                 | <u>514</u>     |                 | <u>564</u>      |
| <b>Capital and reserves</b>                           |       |                 |                |                 |                 |
| Called up share capital                               | 3     |                 | 100            |                 | 100             |
| Profit and loss account                               |       |                 | 414            |                 | 464             |
| <b>Shareholders' funds</b>                            |       |                 | <u>514</u>     |                 | <u>564</u>      |

The directors' statements required by Section 249B(4) are shown on the following page which forms part of this Balance Sheet.

**The notes on pages 3 to 4 form an integral part of these financial statements.**

**French Bleu Limited**

**Abbreviated balance sheet (continued)**

**Directors' statements required by Section 249B(4)  
for the year ended 30 June 2006**

In approving these abbreviated accounts as directors of the company we hereby confirm:

(a) that for the year stated above the company was entitled to the exemption conferred by Section 249A(1) of the Companies Act 1985 ;

(b) that no notice has been deposited at the registered office of the company pursuant to Section 249B(2) requesting that an audit be conducted for the year ended 30 June 2006 and

(c) that we acknowledge our responsibilities for:

(1) ensuring that the company keeps accounting records which comply with Section 221, and

(2) 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 year then ended in accordance with the requirements of Section 226 and which otherwise comply with the provisions of the Companies Act relating to financial statements, so far as applicable to the company.

These accounts have been prepared in accordance with the special provisions of Part VII of the Companies Act 1985 and the Financial Reporting Standard for Smaller Entities (effective January 2005) relating to small companies.

The abbreviated accounts were approved by the Board on 21 September 2006 and signed on its behalf by



**G P Higley**  
**Director**

**The notes on pages 3 to 4 form an integral part of these financial statements.**

## **French Bleu Limited**

### **Notes to the abbreviated financial statements for the year ended 30 June 2006**

#### **1. Accounting policies**

##### **1.1. Accounting convention**

The accounts are prepared under the historical cost convention and in accordance with applicable accounting standards, and in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2005).

##### **1.2. Turnover**

Turnover represents the total invoice value, excluding value added tax, of sales made during the year and derives from the provision of goods falling within the company's ordinary activities.

##### **1.3. Tangible fixed assets and depreciation**

Depreciation is provided at rates calculated to write off the cost less residual value of each asset over its expected useful life, as follows:

|                                     |   |                       |
|-------------------------------------|---|-----------------------|
| Plant and machinery                 | - | 25% of net book value |
| Fixtures, fittings<br>and equipment | - | 25% of net book value |

##### **1.4. Pensions**

The pension costs charged in the financial statements represent the contribution payable by the company during the year.

##### **1.5. Deferred taxation**

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date where transactions or events have occurred at that date that will result in an obligation to pay more, or a right to pay less or to receive more, tax, with the following exceptions:

Deferred tax assets are recognised only to the extent that the directors consider that it is more likely than not that there will be suitable taxable profits from which the future reversal of the underlying timing differences can be deducted.

Deferred tax is measured on an undiscounted basis at the tax rates that are expected to apply in the periods in which timing differences reverse, based on tax rates and laws enacted or substantively enacted at the balance sheet date.

# French Bleu Limited

## Notes to the abbreviated financial statements for the year ended 30 June 2006

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| 2. Fixed assets                           | Tangible<br>fixed<br>assets<br>£ |      |
|---|----------------------------------|------|
| <b>Cost</b>                               |                                  |      |
| At 1 July 2005                            | 30,182                           |      |
| Additions                                 | 844                              |      |
| At 30 June 2006                           | <u>31,026</u>                    |      |
| <b>Depreciation</b>                       |                                  |      |
| At 1 July 2005                            | 18,941                           |      |
| Charge for year                           | 3,021                            |      |
| At 30 June 2006                           | <u>21,962</u>                    |      |
| <b>Net book values</b>                    |                                  |      |
| At 30 June 2006                           | <u>9,064</u>                     |      |
| At 30 June 2005                           | <u>11,241</u>                    |      |
| 3. Share capital                          | 2006                             | 2005 |
|   | £                                | £    |
| <b>Authorised</b>                         |                                  |      |
| 100 Ordinary shares of £1 each            | <u>100</u>                       |      |
| <b>Allotted, called up and fully paid</b> |                                  |      |
| 100 Ordinary shares of £1 each            | <u>100</u>                       |      |
| <b>Equity Shares</b>                      |                                  |      |
| 100 Ordinary shares of £1 each            | <u>100</u>                       |      |