

Company Registration No. 03178157 (England and Wales)

ABRA CAD MANUFACTURING LIMITED
DIRECTORS' REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JULY 2012



ABRA CAD MANUFACTURING LIMITED

COMPANY INFORMATION

Directors

C P J Day
J S Pittom
P K Sood
A K Sood

Secretary

A K Sood

Company number

03178157

Registered office

Unit 13 Sundon Business Park
Dencora Way
Sundon Park
Luton
Bedfordshire
LU3 3HP

Independent Auditors

Saffery Champness
Lion House
Red Lion Street
London
WC1R 4GB

ABRA CAD MANUFACTURING LIMITED

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ABRA CAD MANUFACTURING LIMITED

DIRECTORS' REPORT FOR THE YEAR ENDED 31 JULY 2012

The directors present their report and financial statements for the year ended 31 July 2012

Principal activities

The company has not traded throughout the year and hence no profit and loss accounts is presented

Directors

The following directors have held office since 1 August 2011

C P J Day
J S Pittom
P K Sood
A K Sood

Auditors

Saffery Champness have expressed their willingness to remain in office as auditors of the company

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 of 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 judgements and accounting estimates that are reasonable and prudent,
- 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 CAD MANUFACTURING LIMITED

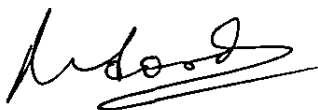
**DIRECTORS' REPORT (continued)
FOR THE YEAR ENDED 31 JULY 2012**

Statement of disclosure to auditors

So far as the directors are aware, there is no relevant audit information of which the company's auditors are unaware. Additionally, the directors have taken all the necessary steps that they ought to have taken as directors in order to make themselves aware of all relevant audit information and to establish that the company's auditors are aware of that information.

This report has been prepared in accordance with the special provisions relating to small companies within Part 15 of the Companies Act 2006.

On behalf of the board



P K Sood

Director

30 April 2013

ABRA CAD MANUFACTURING LIMITED

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF ABRA CAD MANUFACTURING LIMITED

We have audited the financial statements of Abra Cad Manufacturing Limited for the year ended 31 July 2012 set out on pages 5 to 7. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

This report is made solely to the company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the company's members those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and the company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Respective responsibilities of directors and auditors

As explained more fully in the Directors' Responsibilities Statement set out on pages 1 - 2, the directors are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view. Our responsibility is to audit and express an opinion on the financial statements in accordance with applicable law and International Standards on Auditing (UK and Ireland). Those standards require us to comply with the Auditing Practices Board's Ethical Standards for Auditors.

Scope of the audit of the financial statements

An audit involves obtaining evidence about the amounts and disclosures in the financial statements sufficient to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or error. This includes an assessment of whether the accounting policies are appropriate to the company's circumstances and have been consistently applied and adequately disclosed, the reasonableness of significant accounting estimates made by the directors, and the overall presentation of the financial statements. In addition, we read all the financial and non-financial information in the Directors' Report to identify material inconsistencies with the audited financial statements. If we become aware of any apparent material misstatements or inconsistencies we consider the implications for our report.

Opinion on financial statements

In our opinion the financial statements

- give a true and fair view of the state of the company's affairs as at 31 July 2012 and of its result for the year then ended,
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice, and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Opinion on other matter prescribed by the Companies Act 2006

In our opinion the information given in the Directors' Report for the financial year for which the financial statements are prepared is consistent with the financial statements.

ABRA CAD MANUFACTURING LIMITED

**INDEPENDENT AUDITORS' REPORT (continued)
TO THE MEMBERS OF ABRA CAD MANUFACTURING LIMITED**

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us, or
- the financial statements are not in agreement with the accounting records and returns, or
- certain disclosures of directors' remuneration specified by law are not made, or
- we have not received all the information and explanations we require for our audit, or
- the directors were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemption in preparing the directors' report



Michael Di Leto (Senior Statutory Auditor)
for and on behalf of Saffery Champness

30 April 2013

**Chartered Accountants
Statutory Auditors**

Lion House
Red Lion Street
London
WC1R 4GB

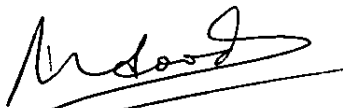
ABRA CAD MANUFACTURING LIMITED

**BALANCE SHEET
AS AT 31 JULY 2012**

	Notes	2012 £	£	2011 £	£
Current assets					
Debtors	3	29,159		29,159	
Total assets less current liabilities		29,159		29,159	
Creditors: amounts falling due after more than one year	4	(19,037)		(19,037)	
		10,122		10,122	
Capital and reserves					
Called up share capital	5	100		100	
Profit and loss account	6	10,022		10,022	
Shareholders' funds		10,122		10,122	

The notes on pages 6 to 7 form part of these financial statements

Approved by the Board and authorised for issue on 30 April 2013



P K Sood
Director

Company Registration No. 03178157

ABRA CAD MANUFACTURING LIMITED

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 JULY 2012

1 Accounting policies

1.1 Accounting convention

The financial statements are prepared under the historical cost convention.

1.2 Compliance with accounting standards

The financial statements are prepared in accordance with applicable United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), which have been applied consistently (except as otherwise stated)

2 Profit and loss account

The company has not traded during the year or the preceding financial year. During these years, the company received no income and incurred no expenditure and therefore made neither profit nor loss.

3 Debtors	2012 £	2011 £
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Amounts owed by group undertakings	<u>29,159</u>	<u>29,159</u>
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The amounts above are due in more than one year

4 Creditors: amounts falling due after more than one year	2012 £	2011 £
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Amounts owed to group undertakings	<u>19,037</u>	<u>19,037</u>
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Loan maturity analysis

In more than two years but not more than five years	<u>19,037</u>	<u>19,037</u>
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5 Share capital	2012 £	2011 £
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Allotted, called up and fully paid

100 Ordinary shares of £1 each	<u>100</u>	<u>100</u>
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ABRA CAD MANUFACTURING LIMITED

NOTES TO THE FINANCIAL STATEMENTS (continued) FOR THE YEAR ENDED 31 JULY 2012

6 Statement of movements on profit and loss account

	Profit and loss account £
Balance at 1 August 2011	10,022
Balance at 31 July 2012	<u>10,022</u>

7 Control

The immediate parent company is Abra Cad Limited, a company registered in England and Wales, and the ultimate parent company is Jaltek Systems Limited, a company registered in England and Wales

The ultimate controlling party, by virtue of a majority shareholding in Jaltek Systems Limited, is the Jaltek Trust, a discretionary trust established in Jersey

8 Related party relationships and transactions

The company has taken advantage of the exemption available in FRS 8 "Related party disclosures" whereby it has not disclosed transactions with the ultimate parent company or any wholly owned subsidiary undertaking of the group