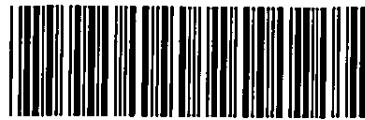


**A B TECHNOLOGIES ALIMENTAIRES LIMITED**

**ABBREVIATED ACCOUNTS**

**FOR THE YEAR ENDED 30 SEPTEMBER 2007**

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# A B TECHNOLOGIES ALIMENTAIRES LIMITED

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# **A B TECHNOLOGIES ALIMENTAIRES LIMITED**

## **INDEPENDENT AUDITORS' REPORT TO A B TECHNOLOGIES ALIMENTAIRES LIMITED**

### **UNDER SECTION 247B OF THE COMPANIES ACT 1985**

We have examined the abbreviated accounts set out on pages 2 to 4, together with the financial statements of A B Technologies Alimentaires Limited for the year ended 30 September 2007 prepared under section 226 of the Companies Act 1985

This report is made solely to the company in accordance with Section 247B of the Companies Act 1985. Our work has been undertaken so that we might state to the company those matters we are required to state to them in an auditor's report on abbreviated accounts 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, for our work, for this report, or for the opinions we have formed.

#### **Respective responsibilities of directors and auditors**

The directors are responsible for preparing the abbreviated accounts in accordance with section 246 of the Companies Act 1985. It is our responsibility to form an independent opinion as to whether the company is entitled to deliver abbreviated accounts prepared in accordance with sections 246(5) and (6) of the Act to the Registrar of Companies and whether the abbreviated accounts have been properly prepared in accordance with those provisions and to report our opinion to you.

#### **Basis of opinion**

We conducted our work in accordance with Bulletin 2006/3 "The special auditor's report on abbreviated accounts in the United Kingdom" issued by the Auditing Practices Board. In accordance with that Bulletin we have carried out the procedures we consider necessary to confirm, by reference to the financial statements, that the company is entitled to deliver abbreviated accounts and that the abbreviated accounts to be delivered are properly prepared.

#### **Opinion**

In our opinion the company is entitled to deliver abbreviated accounts prepared in accordance with sections 246(5) and (6) of the Companies Act 1985, and the abbreviated accounts have been properly prepared in accordance with those provisions.



**Leonard Wilson & Co**

28 October 2008

Chartered Accountants  
Registered Auditor

Colinton House  
Leicester Road  
Bedworth  
Warwickshire  
CV12 8AB

# A B TECHNOLOGIES ALIMENTAIRES LIMITED

## ABBREVIATED BALANCE SHEET

AS AT 30 SEPTEMBER 2007

	Notes	2007 £	£	2006 £	£
<b>Fixed assets</b>					
Tangible assets	2		13,176		17,173
<b>Current assets</b>					
Debtors		208,221		150,891	
Cash at bank and in hand		10,530		-	
		<u>218,751</u>		<u>150,891</u>	
<b>Creditors' amounts falling due within one year</b>		<u>(255,093)</u>		<u>(153,358)</u>	
<b>Net current liabilities</b>			<u>(36,342)</u>		<u>(2,467)</u>
<b>Total assets less current liabilities</b>			<u>(23,166)</u>		<u>14,706</u>
<b>Creditors' amounts falling due after more than one year</b>			<u>(4,968)</u>		<u>(9,228)</u>
			<u>(28,134)</u>		<u>5,478</u>
<b>Capital and reserves</b>					
Called up share capital	3		1,000		1,000
Profit and loss account			<u>(29,134)</u>		<u>4,478</u>
<b>Shareholders' funds</b>			<u>(28,134)</u>		<u>5,478</u>

These abbreviated accounts have been prepared in accordance with the special provisions of Part VII of the Companies Act 1985 relating to small companies

Approved by the Board and authorised for issue on 24 October 2008

  
J Leve  
Director

# **A B TECHNOLOGIES ALIMENTAIRES LIMITED**

## **NOTES TO THE ABBREVIATED ACCOUNTS**

**FOR THE YEAR ENDED 30 SEPTEMBER 2007**

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### **1 Accounting policies**

#### **1.1 Accounting convention**

The financial statements are prepared under the historical cost convention

The company has taken advantage of the exemption in Financial Reporting Standard No 1 from the requirement to produce a cash flow statement on the grounds that it is a small company

#### **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)

#### **1.3 Turnover**

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

#### **1.4 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

Office Equipment	- 25% Reducing Balance Basis
Motor Vehicle	- 25% Reducing Balance Basis

#### **1.5 Pensions**

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

#### **1.6 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

# A B TECHNOLOGIES ALIMENTAIRES LIMITED

## NOTES TO THE ABBREVIATED ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2007

### 2 Fixed assets

	<b>Tangible assets £</b>
<b>Cost</b>	
At 1 October 2006	25,982
Additions	395
	<hr/>
At 30 September 2007	26,377
	<hr/>
<b>Depreciation</b>	
At 1 October 2006	8,809
Charge for the year	4,392
	<hr/>
At 30 September 2007	13,201
	<hr/>
<b>Net book value</b>	
At 30 September 2007	13,176
	<hr/>
At 30 September 2006	17,173
	<hr/>

### 3 Share capital

	<b>2007 £</b>	<b>2006 £</b>
<b>Authorised</b>		
10,000 Ordinary Shares of £1 each	10,000	10,000
	<hr/>	<hr/>
<b>Allotted, called up and fully paid</b>		
1,000 Ordinary Shares of £1 each	1,000	1,000
	<hr/>	<hr/>

### 4 Ultimate parent company

The parent company is A B Technologies Alimentaires SARL, a company registered in France