

A B TECHNOLOGIES ALIMENTAIRES LIMITED

ABBREVIATED ACCOUNTS

FOR THE YEAR ENDED 30 SEPTEMBER 2008

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COMPANIES HOUSE

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 2008 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

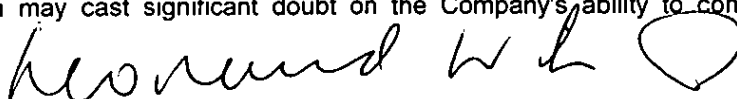
In our opinion the company is entitled to deliver abbreviated accounts prepared in accordance with sections 246(5) and (6) of the Companies Act 1985, and the abbreviated accounts have been properly prepared in accordance with those provisions.

Other information

On 18 March 2009 we reported, as auditors of A B Technologies Alimentaires Limited, to the members on the financial statements prepared under section 226 of the Companies Act 1985 for the year ended 30 September 2008, and our audit report included the following paragraph:

Emphasis of matter

"Without qualifying our opinion, we draw attention to Note 11 in the financial statements which indicates the Company incurred a net loss of £38,600 during the year ended 30 September 2008 and, as of that date, the Company's current liabilities exceeded its total assets by £66,024. These conditions indicate the existence of a material uncertainty which may cast significant doubt on the Company's ability to continue as a going concern."



Leonard Wilson & Co.

18 March 2009

Registered Auditor
Chartered Accountants

Colinton House
Leicester Road
Bedworth
Warwickshire
CV12 8AB

A B TECHNOLOGIES ALIMENTAIRES LIMITED

ABBREVIATED BALANCE SHEET

AS AT 30 SEPTEMBER 2008

	Notes	2008 £	£	2007 £	£
Fixed assets					
Tangible assets	2		9,881		13,176
Current assets					
Debtors		284,559		208,221	
Cash at bank and in hand		23,716		10,530	
		<u>308,275</u>		<u>218,751</u>	
Creditors: amounts falling due within one year		<u>(384,180)</u>		<u>(255,093)</u>	
Net current liabilities			<u>(75,905)</u>		<u>(36,342)</u>
Total assets less current liabilities			<u>(66,024)</u>		<u>(23,166)</u>
Creditors: amounts falling due after more than one year			<u>(710)</u>		<u>(4,968)</u>
			<u>(66,734)</u>		<u>(28,134)</u>
Capital and reserves					
Called up share capital	3		1,000		1,000
Profit and loss account			<u>(67,734)</u>		<u>(29,134)</u>
Shareholders' funds			<u>(66,734)</u>		<u>(28,134)</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 16 March 2009



J Leve
Director

A B TECHNOLOGIES ALIMENTAIRES LIMITED

NOTES TO THE ABBREVIATED ACCOUNTS

FOR THE YEAR ENDED 30 SEPTEMBER 2008

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 2008

2 Fixed assets

	Tangible assets £
Cost	
At 1 October 2007 & at 30 September 2008	26,377
Depreciation	
At 1 October 2007	13,201
Charge for the year	3,295
At 30 September 2008	16,496
Net book value	
At 30 September 2008	9,881
At 30 September 2007	13,176

3 Share capital

	2008 £	2007 £
Authorised		
10,000 Ordinary Shares of £1 each	10,000	10,000
Allotted, called up and fully paid		
1,000 Ordinary Shares of £1 each	1,000	1,000

4 Ultimate parent company

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