

A B Technologies Alimentaries Limited

Registered number 3391821

Abbreviated accounts

For the year ended 30 September 2009

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30/10/2010
COMPANIES HOUSE

A B TECHNOLOGIES ALIMENTARIES LIMITED

INDEPENDENT AUDITORS' REPORT TO A B TECHNOLOGIES ALIMENTARIES LIMITED

UNDER SECTION 449 OF THE COMPANIES ACT 2006

We have examined the abbreviated accounts which comprise the Balance Sheet and related notes, together with the financial statements of A B Technologies Alimentaries Limited for the year ended 30 September 2009 prepared under section 396 of the Companies Act 2006

Respective responsibilities of directors and auditors

The directors are responsible for preparing the abbreviated accounts in accordance with section 444 of the Companies Act 2006

It is our responsibility to form an independent opinion as to whether the company is entitled to deliver abbreviated accounts to the Registrar of Companies, and whether the abbreviated accounts have been properly prepared in accordance with the regulations made under that section and to report our opinion to you. This report, including our opinion, has been prepared for and only for the company's members, as a body. 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 this 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.

Basis of opinion

We conducted our work in accordance with Bulletin 2008/4 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 are properly prepared.

Opinion

In our opinion the company is entitled to deliver abbreviated accounts prepared in accordance with section 444(3) of the Companies Act 2006, and the abbreviated accounts have been properly prepared in accordance with the regulations made under that section.

Mazars LLP, Chartered Accountants (Statutory Auditor)
Ian Holder (Senior statutory auditor)
Mazars LLP, 45 Church Street, Birmingham, B3 2RT

Date 27 10.10

A B TECHNOLOGIES ALIMENTARIES LIMITED

Registered number 3391821

ABBREVIATED BALANCE SHEET**AS AT 30 SEPTEMBER 2009**

	Note	£	2009 £	£	2008 £
Fixed assets					
Tangible fixed assets	2		15,069		9,881
Current assets					
Debtors		102,931		284,559	
Cash at bank		40,420		23,716	
		<u>143,351</u>		<u>308,275</u>	
Creditors , amounts falling due within one year		<u>(307,542)</u>		<u>(384,180)</u>	
Net current liabilities			<u>(164,191)</u>		<u>(75,905)</u>
Total assets less current liabilities			<u>(149,122)</u>		<u>(66,024)</u>
Creditors : amounts falling due after more than one year			<u>(10,699)</u>		<u>(710)</u>
Net liabilities			<u>(159,821)</u>		<u>(66,734)</u>
Capital and reserves					
Called up share capital	3		1,000		1,000
Profit and loss account			<u>(160,821)</u>		<u>(67,734)</u>
Shareholders' deficit			<u>(159,821)</u>		<u>(66,734)</u>

The abbreviated accounts, which have been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006 were approved and authorised for issue by the board and were signed on its behalf by

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E C Jouault
Director

Date 22.10.10

The notes on pages 3 to 4 form part of these financial statements

A B TECHNOLOGIES ALIMENTARIES LIMITED

NOTES TO THE ABBREVIATED ACCOUNTS FOR THE YEAR ENDED 30 SEPTEMBER 2009

1. Accounting Policies

1.1 Basis of preparation of financial statements

The full financial statements, from which these abbreviated accounts have been extracted, have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008)

1.2 Turnover

Turnover comprises revenue recognised by the company in respect of goods and services supplied, exclusive of Value Added Tax and trade discounts

1.3 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 of fixed assets, less their estimated residual value, over their expected useful lives on the following bases

Motor vehicles	-	25%	reducing balance
Office equipment	-	25%	reducing balance

1.4 Leasing and hire purchase

Assets obtained under hire purchase contracts and finance leases are capitalised as tangible fixed assets. Assets acquired by finance lease are depreciated over the shorter of the lease term and their useful lives. Assets acquired by hire purchase are depreciated over their useful lives. Finance leases are those where substantially all of the benefits and risks of ownership are assumed by the company. Obligations under such agreements are included in creditors net of the finance charge allocated to future periods. The finance element of the rental payment is charged to the Profit and Loss Account so as to produce a constant periodic rate of charge on the net obligation outstanding in each period.

1.5 Operating leases

Rentals under operating leases are charged to the Profit and Loss Account on a straight line basis over the lease term.

Benefits received and receivable as an incentive to sign an operating lease are recognised on a straight line basis over the period until the date the rent is expected to be adjusted to the prevailing market rate.

1.6 Going concern

The accounts have been prepared on a going concern basis following a statement of continuing support from the ultimate parent company.

A B TECHNOLOGIES ALIMENTARIES LIMITED

NOTES TO THE ABBREVIATED ACCOUNTS FOR THE YEAR ENDED 30 SEPTEMBER 2009

2 Tangible fixed assets

	£
Cost	
At 1 October 2008	26,377
Additions	19,195
Disposals	(21,295)
	<u>24,277</u>
At 30 September 2009	<u>24,277</u>
Depreciation	
At 1 October 2008	16,496
Charge for the year	5,024
On disposals	(12,312)
	<u>9,208</u>
At 30 September 2009	<u>9,208</u>
Net book value	
At 30 September 2009	<u>15,069</u>
At 30 September 2008	<u>9,881</u>

3. Share capital

	2009 £	2008 £
Authorised		
10,000 Ordinary shares of £1 each	<u>10,000</u>	<u>10,000</u>
Allotted, called up and fully paid		
1,000 Ordinary shares of £1 each	<u>1,000</u>	<u>1,000</u>