

COMPANY REGISTRATION NUMBER 04966231

AGUETTANT LIMITED
ABBREVIATED FINANCIAL STATEMENTS
31 MARCH 2013

TUESDAY



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COMPANIES HOUSE

AGUETTANT LIMITED

ABBREVIATED ACCOUNTS

YEAR ENDED 31 MARCH 2013

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AGUETTANT LIMITED

INDEPENDENT AUDITOR'S REPORT TO AGUETTANT LIMITED

UNDER SECTION 449 OF THE COMPANIES ACT 2006

We have examined the abbreviated accounts which comprise the Balance Sheet and the related notes, together with the financial statements of Aguettant Limited for the year ended 31 March 2013 prepared under Section 396 of the Companies Act 2006.

This report is made solely to the company, in accordance with Section 449 of the Companies Act 2006. Our work has been undertaken so that we might state to the company those matters we are required to state to it in a special auditor's 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 for our work, for this report, or for the opinions we have formed.

RESPECTIVE RESPONSIBILITIES OF DIRECTORS AND AUDITOR

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.

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 to be delivered 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.



NEIL KINGSTON (Senior Statutory Auditor)

For and on behalf of
BURTON SWEET
Chartered Accountants
& Statutory Auditor

Pembroke House
15 Pembroke Road
Clifton
Bristol
BS8 3BA

4/11/13

AGUETTANT LIMITED

ABBREVIATED BALANCE SHEET

31 MARCH 2013

	Note	2013	2012
		£	£
FIXED ASSETS	2		
Intangible assets		-	-
Tangible assets		<u>6,242</u>	<u>8,667</u>
		<u>6,242</u>	<u>8,667</u>
CURRENT ASSETS			
Stocks		229,266	176,414
Debtors		1,276,644	393,391
Cash at bank and in hand		<u>470,441</u>	<u>1,009,664</u>
		1,976,351	1,579,469
CREDITORS: Amounts falling due within one year		<u>785,497</u>	<u>711,780</u>
NET CURRENT ASSETS		<u>1,190,854</u>	<u>867,689</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>1,197,096</u>	<u>876,356</u>
CAPITAL AND RESERVES			
Called-up equity share capital	4	140,000	140,000
Profit and loss account		<u>1,057,096</u>	<u>736,356</u>
SHAREHOLDERS' FUNDS		<u>1,197,096</u>	<u>876,356</u>

These abbreviated accounts have been prepared in accordance with the special provisions for small companies under Part 15 of the Companies Act 2006

These abbreviated accounts were approved by the directors and authorised for issue on 31/03/13, and are signed on their behalf by:


M E DERUAZ

Company Registration Number: 04966231

The notes on pages 3 to 5 form part of these abbreviated accounts.

AGUETTANT LIMITED

NOTES TO THE ABBREVIATED ACCOUNTS

YEAR ENDED 31 MARCH 2013

1. ACCOUNTING POLICIES

Basis of accounting

The financial statements have been prepared under the historical cost convention, and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008)

Turnover

The turnover shown in the profit and loss account represents the value of goods provided for during the year, exclusive of Value Added Tax

Amortisation

Amortisation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful economic life of that asset as follows:

Goodwill - 24 months straight line basis

Fixed assets

All fixed assets are initially recorded at cost

Depreciation

Depreciation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful economic life of that asset as follows

Fixtures & Fittings - 20% straight line
Equipment - 33 3% straight Line

Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items

Operating lease agreements

Rentals applicable to operating leases where substantially all of the benefits and risks of ownership remain with the lessor are charged against profits on a straight line basis over the period of the lease.

Financial instruments

Financial instruments are classified and accounted for, according to the substance of the contractual arrangement, as either financial assets, financial liabilities or equity instruments. An equity instrument is any contract that evidences a residual interest in the assets of the company after deducting all of its liabilities.

AGUETTANT LIMITED

NOTES TO THE ABBREVIATED ACCOUNTS

YEAR ENDED 31 MARCH 2013

2. FIXED ASSETS

	Intangible Assets £	Tangible Assets £	Total £
COST			
At 1 April 2012	50,000	21,699	71,699
Additions	-	1,406	1,406
At 31 March 2013	<u>50,000</u>	<u>23,105</u>	<u>73,105</u>
DEPRECIATION			
At 1 April 2012	50,000	13,032	63,032
Charge for year	-	3,831	3,831
At 31 March 2013	<u>50,000</u>	<u>16,863</u>	<u>66,863</u>
NET BOOK VALUE			
At 31 March 2013	<u>-</u>	<u>6,242</u>	<u>6,242</u>
At 31 March 2012	<u>-</u>	<u>8,667</u>	<u>8,667</u>

3. SHARE CAPITAL

Authorised share capital:

	2013 £	2012 £
21,000 Ordinary shares of £1 each	21,000	21,000
119,000 Ordinary A shares of £1 each	119,000	119,000
	<u>140,000</u>	<u>140,000</u>

Allotted and called up:

	2013		2012	
	No	£	No	£
21,000 Ordinary shares of £1 each	21,000	21,000	21,000	21,000
119,000 Ordinary A shares of £1 each	119,000	119,000	119,000	119,000
	<u>140,000</u>	<u>140,000</u>	<u>140,000</u>	<u>140,000</u>

AGUETTANT LIMITED

NOTES TO THE ABBREVIATED ACCOUNTS

YEAR ENDED 31 MARCH 2013

3. SHARE CAPITAL *(continued)*

The amounts of paid up share capital for the following categories of shares differed from the called up share capital stated above due to unpaid calls and were as follows

	2013	2012
	£	£
Ordinary shares	<u>35,000</u>	<u>35,000</u>

4. ULTIMATE PARENT COMPANY

The ultimate parent company is Aguettant Santé SA, a company incorporated in France