

Registration number 06508589

Guava UK Ltd

Unaudited Abbreviated Accounts

for the Year Ended 31 March 2011



Guava UK Ltd
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The following reproduces the text of the accountants' report in respect of the company's annual financial statements, from which the abbreviated accounts (set out on pages 2 to 4) have been prepared

**Chartered Certified Accountants' Report to the Director on the Preparation of the
Unaudited Statutory Accounts of
Guava UK Ltd
for the Year Ended 31 March 2011**

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the accounts of Guava UK Ltd for the year ended 31 March 2011 set out on pages from the company's accounting records and from information and explanations you have given us

As a practising member firm of the Association of Chartered Certified Accountants, we are subject to its ethical and other professional requirements which are detailed at [http //rulebook accaglobal com](http://rulebook.accaglobal.com)

This report is made solely to the Board of Directors of Guava UK Ltd, as a body, in accordance with the terms of our engagement letter. Our work has been undertaken solely to prepare for your approval the accounts of Guava UK Ltd and state those matters that we have agreed to state to them, as a body, in this report in accordance with the requirements of the Association of Chartered Certified Accountants as detailed at [http //www accaglobal com/factsheet163](http://www.accaglobal.com/factsheet163). To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Guava UK Ltd and its Board of Directors as a body for our work or for this report

It is your duty to ensure that Guava UK Ltd has kept adequate accounting records and to prepare statutory accounts that give a true and fair view of the assets, liabilities, financial position and profit of Guava UK Ltd. You consider that Guava UK Ltd is exempt from the statutory audit requirement for the year

We have not been instructed to carry out an audit or a review of the accounts of Guava UK Ltd. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory accounts

NA Associates

NA Associates LLP
Chartered Certified Accountants
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Date . 24/11/12

Guava UK Ltd
(Registration number: 06508589)
Abbreviated Balance Sheet at 31 March 2011

	Note	31 March 2011 £	31 March 2010 £
Fixed assets			
Tangible fixed assets		<u>1,069</u>	<u>1,425</u>
Current assets			
Stocks		10,000	-
Debtors	3	64,059	6,402
Cash at bank and in hand		<u>21,953</u>	<u>11,058</u>
		96,012	17,460
Creditors Amounts falling due within one year		<u>(98,142)</u>	<u>(33,591)</u>
Net current liabilities		<u>(2,130)</u>	<u>(16,131)</u>
Net liabilities		<u>(1,061)</u>	<u>(14,706)</u>
Capital and reserves			
Called up share capital	4	100	100
Profit and loss account		<u>(1,161)</u>	<u>(14,806)</u>
Shareholders' deficit		<u>(1,061)</u>	<u>(14,706)</u>

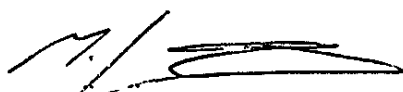
For the year ending 31 March 2011 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006

The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime and in accordance with the Financial Reporting Standard for Smaller Entities (effective 2008)

Approved by the director on 24/1/12


Mr Michael Lykourgou
Director

Guava UK Ltd

Notes to the Abbreviated Accounts for the Year Ended 31 March 2011

1 Accounting policies

Basis of preparation

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)

Going concern

The financial statements have been prepared on a going concern basis which is dependant on the continuing support of the director

Turnover

Turnover represents amounts chargeable, net of value added tax, in respect of the sale of goods and services to customers

Depreciation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows

Asset class	Depreciation method and rate
Office equipment	25% reducing balance
Fixtures and fittings	25% reducing balance

Stock

Stock is valued at the lower of cost and net realisable value, after due regard for obsolete and slow moving stocks. Net realisable value is based on selling price less anticipated costs to completion and selling costs

Foreign currency

Transactions in foreign currencies are recorded at the exchange rate ruling at the date of the transaction. Monetary assets and liabilities denominated in foreign currencies are retranslated at the closing rates at the balance sheet date. All exchange differences are included in the profit and loss account

2 Fixed assets

	Tangible assets £	Total £
Cost		
At 1 April 2010	1,900	1,900
At 31 March 2011	1,900	1,900
Depreciation		
At 1 April 2010	475	475
Charge for the year	356	356
At 31 March 2011	831	831

Gua'va UK Ltd

Notes to the Abbreviated Accounts for the Year Ended 31 March 2011

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Net book value

At 31 March 2011	<u>1,069</u>	<u>1,069</u>
At 31 March 2010	<u>1,425</u>	<u>1,425</u>

3 Debtors

Debtors includes £nil (2010 - £nil) receivable after more than one year

4 Share capital

Allotted, called up and fully paid shares

	31 March 2011		31 March 2010	
	No.	£	No	£
Ordinary shares of £1 each	<u>100</u>	<u>100</u>	<u>100</u>	<u>100</u>