

**REGISTERED NUMBER: 02125419 (England and Wales)**

**UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 APRIL 2017**

**FOR**

**A.B.A. (INTERNATIONAL) LIMITED**

**CONTENTS OF THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 APRIL 2017**

	<b>Page</b>
<b>Company Information</b>	<b>1</b>
<b>Balance Sheet</b>	<b>2</b>
<b>Notes to the Financial Statements</b>	<b>3</b>

**A.B.A. (INTERNATIONAL) LIMITED**

**COMPANY INFORMATION  
FOR THE YEAR ENDED 30 APRIL 2017**

**DIRECTOR:** A C P Bouvier

**SECRETARY:** J F Smith

**REGISTERED OFFICE:** 3 Hillcroft Avenue  
Purley  
Croydon  
Surrey  
CR8 3DJ

**REGISTERED NUMBER:** 02125419 (England and Wales)

**ACCOUNTANTS:** Kiew Consulting  
Suite 100A  
Airport House  
Purley Way  
Croydon  
London  
CR0 0XZ

**BALANCE SHEET  
30 APRIL 2017**

	Notes	2017 £	£	2016 £	£
<b>FIXED ASSETS</b>					
Tangible assets	4		8,239		10,986
<b>CURRENT ASSETS</b>					
Stocks		18,418		12,823	
Debtors	5	113,392		431,305	
Cash at bank		<u>882,324</u>		<u>325,681</u>	
		1,014,134		769,809	
<b>CREDITORS</b>					
Amounts falling due within one year	6	<u>201,422</u>		<u>172,461</u>	
<b>NET CURRENT ASSETS</b>			<u>812,712</u>		<u>597,348</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			<u>820,951</u>		<u>608,334</u>
<b>CAPITAL AND RESERVES</b>					
Called up share capital			100		100
Retained earnings	7	<u>820,851</u>		<u>608,234</u>	
<b>SHAREHOLDERS' FUNDS</b>		<u>820,951</u>		<u>608,334</u>	

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 April 2017.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 April 2017 in accordance with Section 476 of the Companies Act 2006.

The director acknowledges his responsibilities for:

- (a) ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of each financial year and of its profit or loss for each financial year in accordance with the requirements of Sections 394 and 395
- (b) and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

The financial statements have been prepared and delivered in accordance with the provisions of Part 15 of the Companies Act 2006 relating to small companies.

In accordance with Section 444 of the Companies Act 2006, the Income Statement has not been delivered.

The financial statements were approved by the director on 19 October 2017 and were signed by:

A C P Bouvier - Director

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 APRIL 2017**

**1. STATUTORY INFORMATION**

A.B.A. (International) Limited is a private company, limited by shares, registered in England and Wales. The company's registered number and registered office address can be found on the Company Information page.

**2. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

These financial statements have been prepared in accordance with the provisions of Section 1A "Small Entities" of Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

**Turnover**

Turnover is measured at the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes.

**Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Fixtures and fittings	- 15% on cost
Computer equipment	- 25% on reducing balance

**Stocks**

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

**Taxation**

Taxation for the year comprises current and deferred tax. Tax is recognised in the Income Statement, except to the extent that it relates to items recognised in other comprehensive income or directly in equity.

Current or deferred taxation assets and liabilities are not discounted.

Current tax is recognised at the amount of tax payable using the tax rates and laws that have been enacted or substantively enacted by the balance sheet date.

**Deferred tax**

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date.

Timing differences arise from the inclusion of income and expenses in tax assessments in periods different from those in which they are recognised in financial statements. Deferred tax is measured using tax rates and laws that have been enacted or substantively enacted by the year end and that are expected to apply to the reversal of the timing difference.

Unrelieved tax losses and other deferred tax assets are recognised only to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits.

**Pension costs and other post-retirement benefits**

The company operates a defined contribution pension scheme. Contributions payable to the company's pension scheme are charged to profit or loss in the period to which they relate.

**3. EMPLOYEES AND DIRECTORS**

The average number of employees during the year was 9.

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 30 APRIL 2017

4. TANGIBLE FIXED ASSETS

	Fixtures and fittings £	Computer equipment £	Totals £
<b>COST</b>			
At 1 May 2016 and 30 April 2017	<u>48,960</u>	<u>50,765</u>	<u>99,725</u>
<b>DEPRECIATION</b>			
At 1 May 2016	48,960	39,779	88,739
Charge for year	-	2,747	2,747
At 30 April 2017	<u>48,960</u>	<u>42,526</u>	<u>91,486</u>
<b>NET BOOK VALUE</b>			
At 30 April 2017	<u>-</u>	<u>8,239</u>	<u>8,239</u>
At 30 April 2016	<u>-</u>	<u>10,986</u>	<u>10,986</u>

5. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2017 £	2016 £
Trade debtors	99,901	109,515
Other debtors	-	3,834
Directors' current accounts	-	291,789
Prepayments and accrued income	<u>13,491</u>	<u>26,167</u>
	<u>113,392</u>	<u>431,305</u>

6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2017 £	2016 £
Trade creditors	38,492	49,434
Tax	71,380	50,125
Social security and other taxes	5,200	3,546
VAT	80,064	66,989
Other creditors	98	2,367
Directors' current accounts	60	-
Accrued expenses	<u>6,128</u>	<u>-</u>
	<u>201,422</u>	<u>172,461</u>

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 30 APRIL 2017**

**7. RESERVES**

	Retained earnings £
At 1 May 2016	608,234
Profit for the year	283,205
Dividends	<u>(70,588)</u>
At 30 April 2017	<u>820,851</u>

This document was delivered using electronic communications and authenticated in accordance with the registrar's rules relating to electronic form, authentication and manner of delivery under section 1072 of the Companies Act 2006.