

COMPANY REGISTRATION NUMBER 03289429

LLOYD ABC COUPLERS LIMITED
ABBREVIATED ACCOUNTS
31 DECEMBER 2014



LB GROUP
Chartered Accountants & Statutory Auditor
1 Vicarage Lane
Stratford
London
E15 4HF



LLOYD ABC COUPLERS LIMITED

ABBREVIATED ACCOUNTS

YEAR ENDED 31 DECEMBER 2014

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LLOYD ABC COUPLERS LIMITED
INDEPENDENT AUDITOR'S REPORT TO LLOYD ABC COUPLERS
LIMITED

UNDER SECTION 449 OF THE COMPANIES ACT 2006

We have examined the abbreviated accounts, together with the financial statements of Lloyd ABC Couplers Limited for the year ended 31 December 2014 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.

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.

OTHER INFORMATION

On 31/12/15 we reported as auditor to the members of the company on the financial statements prepared under Section 396 of the Companies Act 2006 and our report included the following paragraph:

LLOYD ABC COUPLERS LIMITED

INDEPENDENT AUDITOR'S REPORT TO LLOYD ABC COUPLERS LIMITED (continued)

UNDER SECTION 449 OF THE COMPANIES ACT 2006

EMPHASIS OF MATTER

In forming our opinion on the financial statements, which is not qualified, we have considered the adequacy of the disclosure made in the statement on going concern on page 8 of the Financial Statements. The Directors are of the view that the ultimate parent company will continue to support the company in the short term and discussions are taking place to secure long term support. The Directors consider it appropriate that the Financial Statements are prepared on the going concern basis. The matters detailed in the disclosure indicate the existence of a material uncertainty which may cast doubt on the company's ability to continue as a going concern. The Financial Statements do not include the adjustments that would result if the company was unable to continue as a going concern.



MR MARK MIDDLETON (Senior
Statutory Auditor)
For and on behalf of
LB GROUP
Chartered Accountants
& Statutory Auditor

1 Vicarage Lane
Stratford
London
E15 4HF

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LLOYD ABC COUPLERS LIMITED

ABBREVIATED BALANCE SHEET

31 DECEMBER 2014

	Note	2014 £	2013 £
CURRENT ASSETS			
Debtors		216,252	318,536
Cash at bank and in hand		19,184	25,951
		<u>235,436</u>	<u>344,487</u>
CREDITORS: Amounts falling due within one year		<u>305,243</u>	<u>292,101</u>
NET CURRENT (LIABILITIES)/ASSETS		<u>(69,807)</u>	<u>52,386</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>(69,807)</u>	<u>52,386</u>
CAPITAL AND RESERVES			
Called-up equity share capital	2	2	2
Profit and loss account		<u>(69,809)</u>	<u>52,384</u>
(DEFICIT)/SHAREHOLDERS' FUNDS		<u>(69,807)</u>	<u>52,386</u>

These abbreviated accounts have been prepared in accordance with the special provisions applicable to companies subject to the small companies regime.

These abbreviated accounts were approved by the directors and authorised for issue on 30/03/2015 and are signed on their behalf by:

.....
A Lovambac

.....
J F Malhart

Company Registration Number: 03289429

The notes on page 4 form part of these abbreviated accounts.

LLOYD ABC COUPLERS LIMITED
NOTES TO THE ABBREVIATED ACCOUNTS
YEAR ENDED 31 DECEMBER 2014

1. ACCOUNTING POLICIES

A 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).

The Directors are of the opinion that support will be forthcoming from the ultimate holding company in the short term and they are seeking further assurances regarding the long term support of the company. The Directors consider it appropriate that the Financial Statements are prepared on the going concern basis.

B Foreign currencies

Assets and liabilities in foreign currencies are translated into sterling at the rates of exchange ruling at the balance sheet date. Transactions in foreign currencies are translated into sterling at the rate of exchange ruling at the date of the transaction. Exchange differences are taken into account in arriving at the operating profit.

C 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.

2. SHARE CAPITAL

Authorised share capital:

	2014	2013
	£	£
1,000 Ordinary shares of £1 each	<u>1,000</u>	<u>1,000</u>

Allotted, called up and fully paid:

	2014		2013	
	No	£	No	£
Ordinary shares of £1 each	<u>2</u>	<u>2</u>	<u>2</u>	<u>2</u>

3. ULTIMATE PARENT COMPANY

The company was controlled ultimately by Compagnie Internationale de Maintenance S.A., a company registered in France.