

T.O.C. TRADING OVERSEAS CONSULTING LIMITED



Director's Report And Unaudited Financial Statements

For the year ended 31 December 2012

T.O.C. TRADING OVERSEAS CONSULTING LIMITED

COMPANY INFORMATION

Director	A Racine
Secretary	Interwest Financial Corp
Company number	05506159
Registered office	105 St Peter's Street St Albans Hertfordshire AL1 3EJ
Accountants	Kingston Smith LLP 105 St Peter's Street St Albans Hertfordshire AL1 3EJ

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T.O.C. TRADING OVERSEAS CONSULTING LIMITED

DIRECTOR'S REPORT FOR THE YEAR ENDED 31 DECEMBER 2012

The director presents her report and financial statements for the year ended 31 December 2012

Principal activities

The principal activity of the company is that of agents dealing in real estate. During the year the company changed its name from Real Estate Overseas Consulting & Marketing Limited to T O C Trading Overseas Consulting Limited

Director

The following director has held office since 1 January 2012

A Racine

Statement of director's responsibilities

The director is responsible for preparing the Director's Report and the financial statements in accordance with applicable law and regulations

Company law requires the director to prepare financial statements for each financial year. Under that law the director has elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under company law the director must not approve the financial statements unless she is satisfied that they give a true and fair view of the state of affairs of the company and of the profit or loss of the company for that period. In preparing these financial statements, the director is required to

- select suitable accounting policies and then apply them consistently,
- make judgements and accounting estimates that are reasonable and prudent,
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business

The director is responsible for keeping adequate accounting records that are sufficient to show and explain the company's transactions and disclose with reasonable accuracy at any time the financial position of the company and enable her to ensure that the financial statements comply with the Companies Act 2006. She is also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report has been prepared in accordance with the special provisions relating to small companies within Part 15 of the Companies Act 2006

On behalf of the board



A. Racine

Director

13.9.13

T.O.C. TRADING OVERSEAS CONSULTING LIMITED

CHARTERED ACCOUNTANTS' REPORT TO THE BOARD OF DIRECTORS ON THE PREPARATION OF THE UNAUDITED STATUTORY FINANCIAL STATEMENTS OF T O.C TRADING OVERSEAS CONSULTING LIMITED FOR THE YEAR ENDED 31 DECEMBER 2012

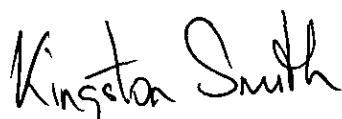
In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the financial statements of T O C Trading Overseas Consulting Limited for the year ended 31 December 2012 set out on pages 3 to 6 from the company's accounting records and from information and explanations you have given us

As a practising member firm of the Institute of Chartered Accountants in England and Wales, we are subject to its ethical and other professional requirements which are detailed at icaew.com/membershandbook

This report is made solely to the Board of Directors of T O C Trading Overseas Consulting Limited, as a body, in accordance with the terms of our engagement letter dated 15 May 2007. Our work has been undertaken solely to prepare for your approval the financial statements of T O C Trading Overseas Consulting Limited and state those matters that we have agreed to state to the Board of Directors of T O C Trading Overseas Consulting Limited, as a body, in this report in accordance with AAF 2/10 as detailed at icaew.com/compilation. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than T O C Trading Overseas Consulting Limited and its Board of Directors as a body, for our work or for this report.

It is your duty to ensure that T O C Trading Overseas Consulting Limited has kept adequate accounting records and to prepare statutory financial statements that give a true and fair view of the assets, liabilities, financial position and loss of T O C Trading Overseas Consulting Limited. You consider that T O C Trading Overseas Consulting Limited 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 financial statements of T O C Trading Overseas Consulting Limited. 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 financial statements.



Kingston Smith LLP

Chartered Accountants



105 St Peter's Street
St Albans
Hertfordshire
AL1 3EJ

T.O.C. TRADING OVERSEAS CONSULTING LIMITED

PROFIT AND LOSS ACCOUNT FOR THE YEAR ENDED 31 DECEMBER 2012

	Notes	2012 CHF	2011 CHF
Loss on ordinary activities before taxation		-	-
Tax on loss on ordinary activities		-	-
Loss for the year	4	-	-

T.O.C. TRADING OVERSEAS CONSULTING LIMITED

BALANCE SHEET AS AT 31 DECEMBER 2012

	Notes	2012 CHF	CHF	2011 CHF	CHF
Current assets					
Debtors	2	250,799		248,765	
Cash at bank and in hand		1,138		3,172	
Total assets less current liabilities			<u>251,937</u>		<u>251,937</u>
Capital and reserves					
Called up share capital	3		5		5
Profit and loss account	4		251,932		251,932
Shareholders' funds			<u>251,937</u>		<u>251,937</u>

For the financial year ended 31 December 2012 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies. No member of the company eligible to do so has deposited a notice, pursuant to section 476, requiring an audit of these financial statements under the requirements of the Companies Act 2006.

The director acknowledges her responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

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

Approved by the Board for issue on 13.9.13



A Racine
Director

Company Registration No. 05506159

T.O.C. TRADING OVERSEAS CONSULTING LIMITED

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2012

1 Accounting policies

1.1 Accounting convention

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

1.2 Compliance with accounting standards

The financial statements are prepared in accordance with applicable United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), which have been applied consistently (except as otherwise stated)

1.3 Foreign currency translation

The financial statements are stated in Swiss francs (CHF) and are translated at a rate of 1 4879 to the £

Monetary assets and liabilities denominated in foreign currencies are translated into Swiss francs at the rates of exchange ruling at the balance sheet date. Transactions in foreign currencies are recorded at the rate ruling at the date of the transaction. All differences are taken to profit and loss account

2 Debtors	2012 CHF	2011 CHF
Other debtors	250,799	248,765

3 Share capital	2012 £	2011 £
Authorised		
10,000 Ordinary shares of £1 each	10,000	10,000
	CHF	CHF
Allotted, called up and fully paid		
2 Ordinary shares of £1 each	5	5

4 Statement of movements on profit and loss account

	Profit and loss account CHF
Balance at 1 January 2012	251,932
Balance at 31 December 2012	251,932

T.O.C. TRADING OVERSEAS CONSULTING LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2012

5 Control

In the opinion of the director the company is controlled by Interwest Financial Corp, a company incorporated in the British Virgin Islands, by virtue of its shareholding