

**Precis (2700) Limited**  
**Registered Number: 6201940**

**Financial Statements**

**For the year ended 31 December 2008**

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# Precis (2700) Limited

## Balance Sheet - 31 December 2008

	Note	2008 £	2007 £
<b>Current assets</b>			
Debtors: amounts falling due within one year from Group undertakings		2	2
<b>Total assets</b>		<b>2</b>	<b>2</b>
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<b>Capital and reserves</b>			
Called up share capital	2	2	2
<b>Total shareholders' funds</b>		<b>2</b>	<b>2</b>

For the year ended 31 December 2008 the Company was entitled to the exemption under section 249AA(1) of the Companies Act 1985.

Members have not required the Company to obtain an audit in accordance with section 249(B)(2) of the Companies Act 1985.

The Directors acknowledge their responsibility for:

- (i) ensuring the Company keeps accounting records which comply with section 221; and
- (ii) preparing accounts which give a true and fair view of the state of affairs of the Company as at the end of the financial period, in accordance with section 226, and which otherwise comply with the requirements of the Companies Act relating to accounts, so far as applicable to the Company.

The Company was dormant throughout the year.

The financial statements on pages 2 to 3 were approved by the Directors on 22 May 2009 and signed on behalf of the Board by:

**R.J. Casey**  
Director

Notes are shown on page 3.

# Precis (2700) Limited

## Notes to the financial statements – 31 December 2008

### 1 Accounting policies

A summary of the principal accounting policies is set out below.

#### (1) Basis of accounting

The financial statements are prepared on the going concern basis, under the historical cost convention, and in accordance with the Companies Act 1985 and applicable accounting standards in the United Kingdom.

### 2 Share capital

Ordinary shares of £1 each	2008	2007
Authorised - value	£100	£100
- number	100	100
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Allotted, called up and fully paid		
- value	£2	£2
- number	2	2

### 3 Parent undertakings

The Company's ultimate parent undertaking is British American Tobacco p.l.c. being incorporated in the United Kingdom and registered in England and Wales. Its immediate parent undertaking is Weston Investment Company Limited. Group accounts are prepared only at the British American Tobacco p.l.c. level.

### 4 Copies of the report and accounts

Copies of the report and accounts of British American Tobacco p.l.c. may be obtained from:

The Company Secretary  
Globe House  
4 Temple Place  
London  
WC2R 2PG