

Company Registration No. 08118682 (England and Wales)

**C2 UK IMPLANTS LTD**  
**UNAUDITED ABBREVIATED FINANCIAL STATEMENTS**  
**FOR THE PERIOD ENDED 31 DECEMBER 2013**

**C2 UK IMPLANTS LTD**

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## C2 UK IMPLANTS LTD

### ABBREVIATED BALANCE SHEET

AS AT 31 DECEMBER 2013

	Notes	2013 £	2013 £
<b>Fixed assets</b>			
Tangible assets	2	63,953	112,379
<b>Current assets</b>			
Debtors		67,083	50,689
Cash at bank and in hand		2,933	5,172
		<u>70,016</u>	<u>55,861</u>
<b>Creditors: amounts falling due within one year</b>		<u>(425,578)</u>	<u>(397,156)</u>
<b>Net current liabilities</b>		<u>(355,562)</u>	<u>(341,295)</u>
<b>Total assets less current liabilities</b>		<u>(291,609)</u>	<u>(228,916)</u>
<b>Capital and reserves</b>			
Called up share capital	3	100	100
Profit and loss account		<u>(291,709)</u>	<u>(229,016)</u>
<b>Shareholders' funds</b>		<u>(291,609)</u>	<u>(228,916)</u>

For the financial Period ended 31 December 2013 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the Period in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

These abbreviated financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

Approved by the Board for issue on 30 April 2014

Mr F Protois  
**Director**

**Company Registration No. 08118682**

## **C2 UK IMPLANTS LTD**

### **NOTES TO THE ABBREVIATED ACCOUNTS**

**FOR THE PERIOD ENDED 31 DECEMBER 2013**

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#### **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).

The accounts have been prepared on a going concern basis. The company is reliant on financial support from its ultimate parent, C2F Implants. The directors of C2F Implants have confirmed that such support will continue to be available for a period of no less than twelve months from the date of signing of the accounts.

##### **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 Turnover**

Turnover represents amounts receivable for goods and services net of VAT and trade discounts.

##### **1.4 Tangible fixed assets and depreciation**

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life, as follows:

Plant and machinery	20 - 33.3% Straight Line
Computer equipment	33.3% Straight Line
Fixtures, fittings & equipment	25% Reducing Balance

##### **1.5 Foreign currency translation**

Monetary assets and liabilities denominated in foreign currencies are translated into sterling 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.

## C2 UK IMPLANTS LTD

### NOTES TO THE ABBREVIATED ACCOUNTS (CONTINUED)

FOR THE PERIOD ENDED 31 DECEMBER 2013

#### 2 Fixed assets

##### Tangible assets

	£
<b>Cost</b>	
At 1 July 2013	141,193
Additions	24,416
Disposals	(77,409)
	<hr/>
At 31 December 2013	88,200
	<hr/>
<b>Depreciation</b>	
At 1 July 2013	28,814
On disposals	(13,617)
Charge for the period	9,050
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At 31 December 2013	24,247
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<b>Net book value</b>	
At 31 December 2013	63,953
	<hr/>
At 30 June 2013	112,379
	<hr/>

#### 3 Share capital

	2013 £	2013 £
<b>Allotted, called up and fully paid</b>		
100 Ordinary of £1 each	100	100
	<hr/>	<hr/>

#### 4 Ultimate parent company

The company is under the control of the parent company, C2F Implants, a company incorporated in France. The ultimate controlling party is unknown.

#### 5 Related party relationships and transactions

During the year, the company purchased goods from C2F Implants totalling £62,378 (2013: £102,148) and returned goods back to C2F Implants totalling £76,312.

Included in other creditors is an amount £329,768 (2013: £314,903) owing to the parent company, C2F Implants. This loan is interest free and repayable on demand.

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