

Registered Number 03923899

YVES MERCIER INTERNATIONAL NETWORK LIMITED

Abbreviated Accounts

31 March 2014

Abbreviated Balance Sheet as at 31 March 2014

	<i>Notes</i>	<i>2014</i>	<i>2013</i>
		£	£
Current assets			
Cash at bank and in hand		2,148	2,705
		<u>2,148</u>	<u>2,705</u>
Creditors: amounts falling due within one year		(5,830)	(5,830)
Net current assets (liabilities)		<u>(3,682)</u>	<u>(3,125)</u>
Total assets less current liabilities		<u>(3,682)</u>	<u>(3,125)</u>
Total net assets (liabilities)		<u>(3,682)</u>	<u>(3,125)</u>
Capital and reserves			
Called up share capital	2	10	10
Profit and loss account		(3,692)	(3,135)
Shareholders' funds		<u>(3,682)</u>	<u>(3,125)</u>

- For the year ending 31 March 2014 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.
- The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.
- These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

Approved by the Board on 2 October 2014

And signed on their behalf by:

Y Mercier, Director

Notes to the Abbreviated Accounts for the period ended 31 March 2014**1 Accounting Policies****Basis of measurement and preparation of accounts**

The accounts have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities effective April 2008.

The company's balance sheet at 31 March 2014 disclosed a deficit on shareholders' funds of £3,682. The company is dependent for its working capital on the continued support of the director. The director intends to support the company for a period of twelve months from the date of approval of these accounts. Accordingly, the director believes that it is appropriate to prepare these accounts on a going concern basis and no adjustments have been made which would require to be made were this basis to be inappropriate.

Other accounting policies**Foreign currency**

Transactions in foreign currencies are recorded at the exchange rate ruling at the date of the transaction. Monetary assets and liabilities denominated in foreign currencies are retranslated at the closing rates at the balance sheet date. All exchange differences are included in the profit and loss account.

Financial instruments

Financial instruments are classified and accounted for, according to the substance of the contractual arrangement, as 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. Where shares are issued, any component that creates a financial liability of the company is presented as a liability in the balance sheet. The corresponding dividends relating to the liability component are charged as interest expense in the profit and loss account.

2 Called Up Share Capital

Allotted, called up and fully paid:

	<i>2014</i>	<i>2013</i>
	<i>£</i>	<i>£</i>
10 Ordinary shares of £1 each	10	10

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