

COMPANY REGISTRATION NUMBER 07176536

**FRUEHAUF LIMITED**  
**ABBREVIATED ACCOUNTS**  
**30 SEPTEMBER 2011**

WEDNESDAY



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19/09/2012

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COMPANIES HOUSE

**ACCOUNTS UNLOCKED LLP**

Chartered Certified Accountants

Repton Manor

Repton Avenue

Ashford

Kent

TN23 3GP

# **FRUEHAUF LIMITED**

## **ABBREVIATED ACCOUNTS**

**PERIOD FROM 1 APRIL 2011 TO 30 SEPTEMBER 2011**

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**FRUEHAUF LIMITED**  
**ABBREVIATED BALANCE SHEET**  
**30 SEPTEMBER 2011**

	Note	30 Sep 11 £	£	31 Mar 11 £
<b>FIXED ASSETS</b>	<b>2</b>			
Intangible assets			<u>605,831</u>	-
<b>CURRENT ASSETS</b>				
Stocks		321,443		-
Debtors		123,491		100
Cash at bank and in hand		<u>8,343</u>		-
		453,277		100
<b>CREDITORS: Amounts falling due within one year 3</b>		<u>1,621,056</u>		-
<b>NET CURRENT (LIABILITIES)/ASSETS</b>			<u>(1,167,779)</u>	100
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			<u>(561,948)</u>	100
<b>CAPITAL AND RESERVES</b>				
Called-up equity share capital	4		100	100
Profit and loss account			<u>(562,048)</u>	-
<b>(DEFICIT)/SHAREHOLDERS' FUNDS</b>			<u>(561,948)</u>	100

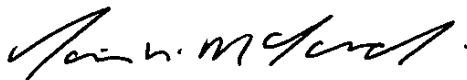
The directors are satisfied that the company is entitled to exemption from the provisions of the Companies Act 2006 (the Act) relating to the audit of the financial statements for the period by virtue of section 477, and that no member or members have requested an audit pursuant to section 476 of the Act

The directors acknowledge their responsibilities for

- (i) ensuring that the company keeps adequate accounting records which comply with section 386 of the Act, and
- (ii) preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial period and of its profit or loss for the financial period in accordance with the requirements of section 393, and which otherwise comply with the requirements of the Act relating to financial statements, so far as applicable to the company

These abbreviated accounts have been prepared in accordance with the special provisions for small companies under Part 15 of the Companies Act 2006

These abbreviated accounts were approved by the directors and authorised for issue on 14 September 2012, and are signed on their behalf by



MR I U McKEAND  
Director

Company Registration Number 07176536

The notes on pages 2 to 3 form part of these abbreviated accounts.

# **FRUEHAUF LIMITED**

## **NOTES TO THE ABBREVIATED ACCOUNTS**

**PERIOD FROM 1 APRIL 2011 TO 30 SEPTEMBER 2011**

### **1. ACCOUNTING POLICIES**

#### **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)

#### **Turnover**

The turnover shown in the profit and loss account represents amounts invoiced during the period, exclusive of Value Added Tax

In respect of long-term contracts and contracts for on-going services, turnover represents the value of work done in the year, including estimates of amounts not invoiced. Turnover in respect of long-term contracts and contracts for on-going services is recognised by reference to the stage of completion.

#### **Amortisation**

Amortisation is calculated so as to write off the cost of an asset less its estimated residual value, over the useful economic life of that asset as follows

20 years

#### **Stocks**

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items

#### **Work in progress**

Work in progress is valued on the basis of direct costs plus attributable overheads based on normal level of activity. Provision is made for any foreseeable losses where appropriate. No element of profit is included in the valuation of work in progress

#### **Operating lease agreements**

Rentals applicable to operating leases where substantially all of the benefits and risks of ownership remain with the lessor are charged against profits on a straight line basis over the period of the lease

# FRUEHAUF LIMITED

## NOTES TO THE ABBREVIATED ACCOUNTS

PERIOD FROM 1 APRIL 2011 TO 30 SEPTEMBER 2011

### 2. FIXED ASSETS

	Intangible Assets £
<b>COST</b>	
Additions	613,500
<b>At 30 September 2011</b>	<u>613,500</u>
<b>DEPRECIATION</b>	
Charge for period	7,669
<b>At 30 September 2011</b>	<u>7,669</u>
<b>NET BOOK VALUE</b>	
<b>At 30 September 2011</b>	<u>605,831</u>
At 31 March 2011	<u>—</u>

### 3 CREDITORS: Amounts falling due within one year

Amounts falling due within one year includes £1,075,833 in respect of loan notes issued by the company. These are due for repayment 1 year from the date of issue however the loan note holders have the option to extend the repayment date for these indefinitely based upon prevailing terms at the repayment date.

### 4. SHARE CAPITAL

#### Authorised share capital:

	30 Sep 11 £	31 Mar 11 £
100 Ordinary shares of £1 each	<u>100</u>	<u>100</u>

#### Allotted, called up and fully paid:

	30 Sep 11 No	£	31 Mar 11 No	£
100 Ordinary shares of £1 each	<u>100</u>	<u>100</u>	<u>100</u>	<u>100</u>