

OS AA01

Statement of details of parent law and other
information for an overseas company



Companies House

✓ What this form is for
You may use this form to
accompany your accounts
disclosed under parent law.

✗ What this form is NOT for
You cannot use this form
for an alteration of manner
with accounting require

TUESDAY



A901SC8B

A07

03/03/2020

#46

COMPANIES HOUSE

Part 1 Corporate company name

Corporate name of
overseas company ①

ORIGINAL BTC FRANCE SARL

UK establishment
number

B R 0 1 8 4 5 7

→ Filling in this form

Please complete in typescript or in
bold black capitals.

All fields are mandatory unless
specified or indicated by *

① This is the name of the company in
its home state.

Part 2 Statement of details of parent law and other
information for an overseas company

A1 Legislation

Please give the legislation under which the accounts have been prepared and,
if applicable, the legislation under which the accounts have been audited.

Legislation ②

Companies Act 2006

② This means the relevant rules or
legislation which regulates the
preparation and, if applicable, the
audit of accounts.

A2 Accounting principles

Accounts

Have the accounts been prepared in accordance with a set of generally accepted
accounting principles?

Please tick the appropriate box.

☐ No. Go to Section A3.

☒ Yes. Please enter the name of the organisation or other
body which issued those principles below, and then go to Section A3.

③ Please insert the name of the
appropriate accounting organisation
or body.

Name of organisation
or body ③

FRS 102 (section 1A)

A3 Accounts

Accounts

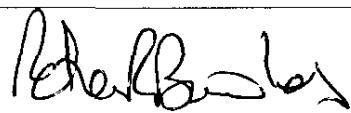
Have the accounts been audited? Please tick the appropriate box.

☒ No. Go to Section A5.

☐ Yes. Go to Section A4.

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A4 Audited accounts		
Audited accounts	<p>Have the accounts been audited in accordance with a set of generally accepted auditing standards?</p> <p>Please tick the appropriate box.</p> <p><input checked="" type="checkbox"/> No. Go to Part 3 'Signature'.</p> <p><input type="checkbox"/> Yes. Please enter the name of the organisation or other body which issued those standards below, and then go to Part 3 'Signature'.</p>	<p>1 Please insert the name of the appropriate accounting organisation or body.</p>
Name of organisation or body 1		
A5 Unaudited accounts		
Unaudited accounts	<p>Is the company required to have its accounts audited?</p> <p>Please tick the appropriate box.</p> <p><input checked="" type="checkbox"/> No.</p> <p><input type="checkbox"/> Yes.</p>	
Part 3 Signature		
Signature	<p>I am signing this form on behalf of the overseas company.</p>	
	<p>Signature</p> <p>X  X</p>	
	<p>This form may be signed by: Director, Secretary, Permanent representative.</p>	

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Presenter information

You do not have to give any contact information, but if you do it will help Companies House if there is a query on the form. The contact information you give will be visible to searchers of the public record.

Contact name Anna Madden

Company name Curo Chartered Accountants

Address Curo House

Greenbox, Westonhall Road

Stoke Prior

Post town Bromsgrove

County/Region

Postcode B 6 0 4 A L

Country

DX

Telephone 01527 558539



Checklist

We may return forms completed incorrectly or with information missing.

Please make sure you have remembered the following:

- ☐ The company name and, if appropriate, the registered number, match the information held on the public Register.
- ☐ You have completed all sections of the form, if appropriate.
- ☐ You have signed the form.



Important information

Please note that all this information will appear on the public record.



Where to send

You may return this form to any Companies House address:

England and Wales:

The Registrar of Companies, Companies House,
Crown Way, Cardiff, Wales, CF14 3UZ.
DX 33050 Cardiff.

Scotland:

The Registrar of Companies, Companies House,
Fourth floor, Edinburgh Quay 2,
139 Fountainbridge, Edinburgh, Scotland, EH3 9FF.
DX ED235 Edinburgh 1
or LP - 4 Edinburgh 2 (Legal Post).

Northern Ireland:

The Registrar of Companies, Companies House,
Second Floor, The Linenhall, 32-38 Linenhall Street,
Belfast, Northern Ireland, BT2 8BG.
DX 481 N.R. Belfast 1.



Further information

For further information, please see the guidance notes on the website at www.companieshouse.gov.uk or email enquiries@companieshouse.gov.uk

This form is available in an alternative format. Please visit the forms page on the website at www.companieshouse.gov.uk

AM

REGISTERED NUMBER: FC033371 (France)

Unaudited Financial Statements for the Year Ended 31 December 2018

for

Original BTC France Sarl

WED A07
CC
A17 29/01/2020 #321
COMPANIES HOUSE

Original BTC France Sarl

Contents of the Financial Statements
for the Year Ended 31 December 2018

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Original BTC France Sarl

Company Information
for the Year Ended 31 December 2018

DIRECTOR:

P R Bowles

REGISTERED OFFICE:

Unit 21-22 Avenue One
Station Lane
Witney
Oxfordshire
OX28 4XZ

REGISTERED NUMBER:

FC033371 (France)

ACCOUNTANTS:

Curo Chartered Accountants
Curo House
Greenbox
Westonhall Road
Bromsgrove
Worcestershire
B60 4AL

Original BTC France Sarl (Registered number: FC033371)

Balance Sheet
31 December 2018

	Notes	2018 €	2017 €
FIXED ASSETS			
Tangible assets	4	391,773	479,620
CURRENT ASSETS			
Stocks		84,728	66,433
Debtors	5	426,708	512,228
Cash in hand		251,178	219,374
		<u>762,614</u>	<u>798,035</u>
CREDITORS			
Amounts falling due within one year	6	<u>1,383,727</u>	<u>1,505,298</u>
NET CURRENT LIABILITIES		<u>(621,113)</u>	<u>(707,263)</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>(229,340)</u>	<u>(227,643)</u>
CAPITAL AND RESERVES			
Called up share capital		10,000	10,000
Retained earnings		<u>(239,340)</u>	<u>(237,643)</u>
SHAREHOLDERS' FUNDS		<u>(229,340)</u>	<u>(227,643)</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2018.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 December 2018 in accordance with Section 476 of the Companies Act 2006.

The director acknowledges his responsibilities for:

- ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and
- preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of each financial year and of its profit or loss for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

The financial statements have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies regime.

In accordance with Section 444 of the Companies Act 2006, the Income Statement has not been delivered.

The financial statements were approved by the director on 27/01/2020 and were signed by:



.....
P R Bowles - Director

The notes form part of these financial statements

1. **STATUTORY INFORMATION**

Original BTC France Sarl is a private company, limited by shares, registered in France. The company's registered number and registered office address can be found on the Company Information page.

2. **ACCOUNTING POLICIES**

Basis of preparing the financial statements

These financial statements have been prepared in accordance with the provisions of Section 1A "Small Entities" of Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Turnover

Turnover is measured at the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes.

Tangible fixed assets

Depreciation is charged to the profit and loss account to write off the cost or valuation less the estimated residual value of tangible fixed assets over their estimated useful economic lives as follows:

Leasehold improvements	Life of lease
Fixtures and Fittings	25% reducing balance
Office equipment	25% reducing balance

Stocks

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

Cost is calculated using the first-in, first-out method and includes all purchase, transport, and handling costs in bringing stocks to their present location and condition.

Taxation

Taxation for the year comprises current and deferred tax. Tax is recognised in the Income Statement, except to the extent that it relates to items recognised in other comprehensive income or directly in equity.

Current or deferred taxation assets and liabilities are not discounted.

Current tax is recognised at the amount of tax payable using the tax rates and laws that have been enacted or substantively enacted by the balance sheet date.

Deferred tax

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date.

Timing differences arise from the inclusion of income and expenses in tax assessments in periods different from those in which they are recognised in financial statements. Deferred tax is measured using tax rates and laws that have been enacted or substantively enacted by the year end and that are expected to apply to the reversal of the timing difference.

Unrelieved tax losses and other deferred tax assets are recognised only to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits.

2. ACCOUNTING POLICIES - continued

Foreign currencies

Transactions in foreign currencies are translated to the Company's functional currency at the foreign exchange rate ruling at the date of the transaction. Monetary assets and liabilities denominated in foreign currencies at the balance sheet date are retranslated to the functional currency at the foreign exchange rate ruling at that date. Non-monetary assets and liabilities that are measured in terms of historical cost in a foreign currency are translated using the exchange rate at the date of the transaction. Foreign exchange differences arising on translation are recognised in the profit and loss account.

Going concern

The company has net liabilities of €229,340 due to trading losses in previous years.

The financial statements have been prepared on the going concern basis on the grounds that the directors believe that there is sufficient funding in place to support the business for the next twelve months from the date of approval of the financial statements.

Debtors

Short term debtors are measured at transaction price (which is usually the invoice price), less any impairment losses for bad and doubtful debts. Loans and other financial assets are initially recognised at transaction price, including any transaction costs, and subsequently measured at amortised cost determined using the effective interest method, less any impairment losses for bad and doubtful debts.

Creditors

Short term creditors are measured at transaction price (which is usually the invoice price). Loans and other financial liabilities are initially recognised at transaction price net of any transaction costs and subsequently measured at amortised cost determined using the effective interest method.

3. EMPLOYEES AND DIRECTORS

The average number of employees during the year was 4 (2017 - 4).

4. TANGIBLE FIXED ASSETS

	Short leasehold €	Improvements to property €	Fixtures and fittings €	Totals €
COST				
At 1 January 2018	676,604	153,484	6,553	836,641
Additions	-	-	6,503	6,503
At 31 December 2018	676,604	153,484	13,056	843,144
DEPRECIATION				
At 1 January 2018	288,106	65,366	3,549	357,021
Charge for year	75,158	17,052	2,140	94,350
At 31 December 2018	363,264	82,418	5,689	451,371
NET BOOK VALUE				
At 31 December 2018	313,340	71,066	7,367	391,773
At 31 December 2017	388,498	88,118	3,004	479,620

Notes to the Financial Statements - continued
for the Year Ended 31 December 2018

5. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2018	2017
	€	€
Trade debtors	119,932	238,308
Other debtors	306,776	273,920
	<u>426,708</u>	<u>512,228</u>

6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2018	2017
	€	€
Trade creditors	233,247	234,825
Taxation and social security	9,012	23,237
Other creditors	1,141,468	1,247,236
	<u>1,383,727</u>	<u>1,505,298</u>

7. FUNCTIONAL CURRENCY

The directors believe the functional currency of the company to be Euros and as such the financial statements have been prepared in this currency.