

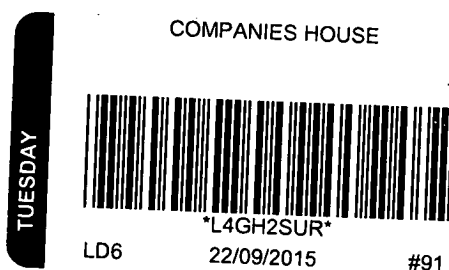
Company Registration No. 08004554 (England and Wales)

STATUTORY

**COMPTOIR BLUEWATER LIMITED**

**ABBREVIATED FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 DECEMBER 2014**



# **COMPTOIR BLUEWATER LIMITED**

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**INDEPENDENT AUDITORS' REPORT TO COMPTOIR BLUEWATER LIMITED  
UNDER SECTION 449 OF THE COMPANIES ACT 2006**

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We have examined the abbreviated accounts set out on pages 2 to 5, together with the financial statements of Comptoir Bluewater Limited for the year ended 31 December 2014 prepared under section 396 of the Companies Act 2006.

This report is made solely to the company in accordance with Chapter 10 of Part 15 of the Companies Act 2006. Our work has been undertaken so that we might state to the company those matters we are required to state to it in a special auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company, for our work, for this report, or for the opinions we have formed.

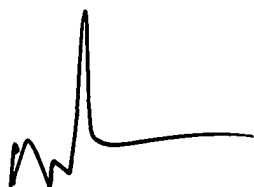
**Respective responsibilities of directors and auditors**

The directors are responsible for preparing the abbreviated accounts in accordance with section 444 of the Companies Act 2006. It is our responsibility to form an independent opinion as to whether the company is entitled to deliver abbreviated accounts to the Registrar of Companies and whether the abbreviated accounts have been properly prepared in accordance with the regulations made under that section and to report our opinion to you.

We conducted our work in accordance with Bulletin 2008/4 issued by the Auditing Practices Board. In accordance with that Bulletin we have carried out the procedures we consider necessary to confirm, by reference to the financial statements, that the company is entitled to deliver abbreviated accounts and that the abbreviated accounts to be delivered are properly prepared.

**Opinion**

In our opinion the company is entitled to deliver abbreviated accounts prepared in accordance with section 444(3) of the Companies Act 2006, and the abbreviated accounts have been properly prepared in accordance with the regulations made under that section.



**Marc Waterman (Senior Statutory Auditor)**  
for and on behalf of UHY Hacker Young

2 September 2015

**Chartered Accountants**  
**Statutory Auditor**

**COMPTOIR BLUEWATER LIMITED****ABBREVIATED BALANCE SHEET****AS AT 31 DECEMBER 2014**

	Notes	2014 £	£	2013 £	£
<b>Fixed assets</b>					
Tangible assets	2		555,707		590,467
<b>Current assets</b>					
Stocks		15,805		16,855	
Debtors		202,947		395,641	
Cash at bank and in hand		151,440		217,828	
		370,192		630,324	
<b>Creditors: amounts falling due within one year</b>	3	(824,989)		(936,961)	
<b>Net current liabilities</b>			(454,797)		(306,637)
<b>Total assets less current liabilities</b>			100,910		283,830
<b>Creditors: amounts falling due after more than one year</b>	4		(327,037)		(366,573)
<b>Provisions for liabilities</b>			(13,350)		(16,000)
			(239,477)		(98,743)
<b>Capital and reserves</b>					
Called up share capital	5		100		100
Profit and loss account			(239,577)		(98,843)
<b>Shareholders' funds</b>			(239,477)		(98,743)

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 and authorised for issue on 2 September 2015

A Kitous  
Director



Company Registration No. 08004554

# COMPTOIR BLUEWATER LIMITED

## NOTES TO THE ABBREVIATED ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2014

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### 1 Accounting policies

#### 1.1 Accounting convention

The financial statements are prepared under the historical cost convention.

The company has taken advantage of the exemption in Financial Reporting Standard No 1 (Revised 1996) from the requirement to produce a cash flow statement on the grounds that it is a subsidiary undertaking where 90 percent or more of the voting rights are controlled within the group.

#### 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:

Land and buildings Leasehold	Over the term of the lease
Plant and machinery	15% on reducing balance
Fixtures, fittings & equipment	10% on reducing balance

#### 1.5 Leasing and hire purchase commitments

Assets obtained under hire purchase contracts and finance leases are capitalised as tangible assets and depreciated over the shorter of the lease term and their useful lives. Obligations under such agreements are included in creditors net of the finance charge allocated to future periods. The finance element of the rental payment is charged to the profit and loss account so as to produce a constant periodic rate of charge on the net obligation outstanding in each period.

Rentals payable under operating leases are charged against income on a straight line basis over the lease term.

#### 1.6 Stock

Stock is valued at the lower of cost and net realisable value.

#### 1.7 Pensions

The company operates a defined contribution scheme for the benefit of its employees. Contributions payable are charged to the profit and loss account in the year they are payable.

# COMPTOIR BLUEWATER LIMITED

## NOTES TO THE ABBREVIATED ACCOUNTS (CONTINUED)

### FOR THE YEAR ENDED 31 DECEMBER 2014

#### 1 Accounting policies

(Continued)

##### 1.8 Deferred taxation

Deferred taxation is provided in full in respect of taxation deferred by timing differences between the treatment of certain items for taxation and accounting purposes. The deferred tax balance has not been discounted.

#### 2 Fixed assets

##### Tangible assets

	£
<b>Cost</b>	
At 1 January 2014	609,072
Additions	21,222
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At 31 December 2014	630,294
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<b>Depreciation</b>	
At 1 January 2014	18,605
Charge for the year	55,982
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At 31 December 2014	74,587
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<b>Net book value</b>	
At 31 December 2014	555,707
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At 31 December 2013	590,467
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#### 3 Creditors: amounts falling due within one year

The aggregate amount of creditors for which security has been given amounted to £85,871. (2013 - £83,427).

#### 4 Creditors: amounts falling due after more than one year

The aggregate amount of creditors for which security has been given amounted to £280,134 (2013 - £366,573).

**COMPTOIR BLUEWATER LIMITED**

**NOTES TO THE ABBREVIATED ACCOUNTS (CONTINUED)**

**FOR THE YEAR ENDED 31 DECEMBER 2014**

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<b>5</b>	<b>Share capital</b>	<b>2014</b>	<b>2013</b>
		<b>£</b>	<b>£</b>
	<b>Allotted, called up and fully paid</b>		
	100 Ordinary Shares of £1 each	100	100
		<u>100</u>	<u>100</u>