

Aumuller UK Limited

Unaudited Abbreviated Accounts

for the Year Ended 31 December 2015

Leslie Dark & Co
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Aumuller UK Limited

Contents

Accountants' Report	<div></div>	<div></div>	<u>1</u>
Abbreviated Balance Sheet	<div></div>		<u>2</u> to <u>3</u>
Notes to the Abbreviated Accounts		<div></div>	<u>4</u> to <u>5</u>

The following reproduces the text of the accountants' report in respect of the company's annual financial statements, from which the abbreviated accounts (set out on pages 2 to 5) have been prepared.

**Chartered Accountants' Report to the Director on the Preparation of the Unaudited
Statutory Accounts of
Aumuller UK Limited
for the Year Ended 31 December 2015**

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the accounts of Aumuller UK Limited for the year ended 31 December 2015 set out on pages 4 to 12 from the company's accounting records and from information and explanations you have given us.

As a practising member firm of the Institute of Chartered Accountants in England and Wales (ICAEW), we are subject to its ethical and other professional requirements which are detailed at icaew.com/membershandbook.

This report is made solely to the Board of Directors of Aumuller UK Limited, as a body, in accordance with the terms of our engagement letter. Our work has been undertaken solely to prepare for your approval the accounts of Aumuller UK Limited and state those matters that we have agreed to state to them, as a body, in this report in accordance with AAF 2/10 as detailed at icaew.com/compilation. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Aumuller UK Limited and its Board of Directors as a body for our work or for this report.

It is your duty to ensure that Aumuller UK Limited has kept adequate accounting records and to prepare statutory accounts that give a true and fair view of the assets, liabilities, financial position and profit of Aumuller UK Limited. You consider that Aumuller UK Limited is exempt from the statutory audit requirement for the year.

We have not been instructed to carry out an audit or a review of the accounts of Aumuller UK Limited. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory accounts.

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Leslie Dark & Co
Chartered Accountants
Dynamic House
2 Serbert Road
PORTISHEAD
Bristol
BS20 7GF
22 April 2016

Aumuller UK Limited
(Registration number: 03093381)
Abbreviated Balance Sheet at 31 December 2015

	Note	2015 £	2014 £
Fixed assets			
Intangible fixed assets		1,000	1,000
Tangible fixed assets		<u>14,021</u>	<u>3,251</u>
		<u>15,021</u>	<u>4,251</u>
Current assets			
Stocks		48,702	81,918
Debtors		344,650	177,314
Cash at bank and in hand		<u>475,076</u>	<u>439,456</u>
		868,428	698,688
Creditors: Amounts falling due within one year		<u>(194,318)</u>	<u>(140,921)</u>
Net current assets		<u>674,110</u>	<u>557,767</u>
Total assets less current liabilities		689,131	562,018
Provisions for liabilities		<u>(2,604)</u>	<u>(406)</u>
Net assets		<u><u>686,527</u></u>	<u><u>561,612</u></u>
Capital and reserves			
Called up share capital	<u>3</u>	6	6
Profit and loss account		<u>686,521</u>	<u>561,606</u>
Shareholders' funds		<u><u>686,527</u></u>	<u><u>561,612</u></u>

The notes on pages 4 to 5 form an integral part of these financial statements.

Aumuller UK Limited
(Registration number: 03093381)
Abbreviated Balance Sheet at 31 December 2015
..... continued

For the year ending 31 December 2015 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 director acknowledges his 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 director on 22 April 2016

.....
Mr Colin Raymond White
Director

The notes on pages 4 to 5 form an integral part of these financial statements.
Page 3

Aumuller UK Limited
Notes to the Abbreviated Accounts for the Year Ended 31 December 2015
..... continued

1 Accounting policies

Basis of preparation

The full financial statements, from which these abbreviated accounts have been extracted, have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (Effective January 2015).

Turnover

Turnover represents amounts chargeable, net of value added tax, in respect of the sale of goods and services to customers.

Amortisation

Amortisation is provided on intangible assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Amortisation method and rate
Trademarks	No amortisation is provided

Depreciation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Fixtures, fittings and equipment	10% Straight line and 33% Reducing balance
Motor vehicle	20% Straight line

Stock

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

Deferred tax

Deferred tax is recognised, without discounting, in respect of all timing differences between the treatment of certain items for taxation and accounting purposes, which have arisen but not reversed by the balance sheet date, except as required by the FRSSE. Deferred tax is measured at the rates that are expected to apply in the periods when the timing differences are expected to reverse, based on the tax rates and law enacted at the balance sheet date.

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.

Hire purchase and leasing

Rentals payable under operating leases are charged in the profit and loss account on a straight line basis over the lease term.

Aumuller UK Limited
Notes to the Abbreviated Accounts for the Year Ended 31 December 2015
..... **continued**

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.

Pensions

The company operates a defined contribution pension scheme. Contributions are recognised in the profit and loss account in the period in which they become payable in accordance with the rules of the scheme.

2 Fixed assets

	Intangible assets £	Tangible assets £	Total £
Cost			
At 1 January 2015	1,000	28,560	29,560
Additions	-	12,958	12,958
Disposals	-	(5,000)	(5,000)
At 31 December 2015	<u>1,000</u>	<u>36,518</u>	<u>37,518</u>
Depreciation			
At 1 January 2015	-	25,309	25,309
Charge for the year	-	1,688	1,688
Eliminated on disposals	-	(4,500)	(4,500)
At 31 December 2015	<u>-</u>	<u>22,497</u>	<u>22,497</u>
Net book value			
At 31 December 2015	<u>1,000</u>	<u>14,021</u>	<u>15,021</u>
At 31 December 2014	<u>1,000</u>	<u>3,251</u>	<u>4,251</u>

3 Share capital

Allotted, called up and fully paid shares

	2015		2014	
	No.	£	No.	£
Ordinary shares of £1 each	6	6	6	6

This document was delivered using electronic communications and authenticated in accordance with the registrar's rules relating to electronic form, authentication and manner of delivery under section 1072 of the Companies Act 2006.