

Registration number 3094251

E.A. GROUP (U.K.) LIMITED
ABBREVIATED ACCOUNTS
FOR THE YEAR ENDED 31ST OCTOBER 2015



BOYLAN & DODD
CHARTERED ACCOUNTANTS

E.A. GROUP (U.K.) LIMITED

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**INDEPENDENT AUDITORS' REPORT TO E.A. GROUP (U.K.) LIMITED
UNDER SECTION 449 OF THE COMPANIES ACT 2006**

We have examined the abbreviated accounts set out on pages 2 to 6 together with the financial statements of E.A. Group (U.K.) Limited for the year ended 31st October 2015 prepared under Section 396 of the Companies Act 2006.

This report is made solely to the company, in accordance with Section 449 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 auditor's 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 audit work, for this report, or for the opinions we have formed.

Respective responsibilities of the directors and the 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 Sections 444(1) and (3) of the Companies Act 2006, and the abbreviated accounts have been properly prepared in accordance with the regulations under that section.



Donal P. Boylan, Senior Statutory Auditor

For and on behalf of

**Boylan & Dodd,
Chartered Accountants and Statutory Auditor
41 Percy Place,
Dublin 4.**

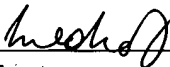
20th July 2016

E.A. GROUP (U.K.) LIMITED**ABBREVIATED BALANCE SHEET
AS AT 31ST OCTOBER 2015**

	Notes	2015 £	2014 £
Fixed assets			
Tangible assets	4	708,970	791,186
Current assets			
Stocks		215,377	191,953
Debtors		392,366	458,602
Cash at bank and in hand		283,497	89,428
		891,240	739,983
Creditors: amounts falling due within one year		(485,193)	(332,601)
Net current assets		406,047	407,382
Net assets		1,115,017	1,198,568
Capital and reserves			
Called up share capital	5	5,000	5,000
Other reserves		92,450	92,450
Profit and loss account		1,017,567	1,101,118
Shareholders' funds		1,115,017	1,198,568

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

On behalf of the Board:

 Director
Patrick Doherty

Date: 26/07/16

E.A. GROUP (U.K.) LIMITED

NOTES TO THE ABBREVIATED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST OCTOBER 2015

1. Accounting policies

1.1. Accounting convention

The accounts are prepared under the historical cost convention and comply with financial reporting standards of the Accounting Standards Board.

1.2. Turnover

Turnover represents the total invoice value, excluding value added tax, of sales made during the year.

1.3. Tangible fixed assets and depreciation

Tangible fixed assets

Tangible fixed assets are stated at cost less accumulated depreciation and accumulated impairment loss. Cost includes all costs that are directly attributable to bringing the asset into working condition for its intended use.

Depreciation

Depreciation is provided at rates calculated to write off the cost less residual value of each asset over its expected useful life, as follows:

Buildings	-	2% straight line
Fixtures, fittings and equipment	-	15% reducing balance
Motor vehicles	-	25% straight line

1.4. Stock and work in progress

Stocks are stated at the lower of cost and net realisable value. In the case of finished goods and work in progress cost is defined as the aggregate cost of raw material, direct labour and the attributable proportion of direct production overheads. Net realisable value is based on normal selling price, less further costs expected to be incurred to completion and disposal.

1.5. Pensions

The company operates a defined contribution pension scheme. Contributions payable to this scheme are charged to the profit and loss account in the period to which they relate. These contributions are invested separately to the company's assets.

E.A. GROUP (U.K.) LIMITED

NOTES TO THE ABBREVIATED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST OCTOBER 2015

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1.6. Deferred taxation

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date where transactions or events have occurred at that date that will result in an obligation to pay more, or a right to pay less or to receive more tax, with the following exceptions:

Provision is made for tax on gains arising from the revaluation (and similar fair value adjustments) of fixed assets, and gains on disposal of fixed assets that have been rolled over into replacement assets, only to the extent that, at the balance sheet date, there is a binding agreement to dispose of the assets concerned. However, no provision is made where, on the basis of all available evidence at the balance sheet date, it is more likely than not that the taxable gain will be rolled over into replacement assets and charged to tax only where the replacement assets are sold;

Provision is made for deferred tax that would arise on remittance of the retained earnings of overseas subsidiaries, associates and joint ventures only to the extent that, at the balance sheet date, dividends have been accrued as receivable;

Deferred tax assets are recognised only to the extent that the directors consider that it is more likely than not that there will be suitable taxable profits from which the future reversal of the underlying timing differences can be deducted.

Deferred tax is measured on an undiscounted basis at the tax rates that are expected to apply in the periods in which timing differences reverse, based on tax rates and laws enacted or substantively enacted at the balance sheet date.

1.7. Foreign currencies

Monetary assets and liabilities denominated in foreign currencies are translated into sterling at the rates of exchange prevailing at the accounting date. Transactions in foreign currencies are recorded at the date of the transactions. All differences are taken to the Profit and Loss account.

2. Auditors' remuneration

	2015	2014
	£	£
Auditors' remuneration - audit of the financial statements	<u>5,714</u>	<u>6,305</u>

E.A. GROUP (U.K.) LIMITED

NOTES TO THE ABBREVIATED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST OCTOBER 2015

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3. Employees

Number of employees	2015	2014
The average monthly numbers of employees (including the directors) during the year were:		
Administration	6	6
Production	16	16
Management	2	2
	<u>24</u>	<u>24</u>
	<u>24</u>	<u>24</u>
Employment costs	2015	2014
	£	£
Wages and salaries	956,675	731,152
Social security costs	97,116	77,244
Pension costs-other operating charge	38,971	37,501
	<u>1,092,762</u>	<u>845,897</u>
	<u>1,092,762</u>	<u>845,897</u>

4. Fixed assets

	Intangible Assets £	Tangible Fixed Assets £	Total £
Cost			
At 1st November 2014	50,000	984,809	1,034,809
Additions	-	22,197	22,197
Disposals	-	(79,824)	(79,824)
At 31st October 2015	<u>50,000</u>	<u>927,182</u>	<u>977,182</u>
Depreciation			
Provision for diminution in value			
At 1st November 2014	50,000	193,623	243,623
On disposals	-	(4,263)	(4,263)
Charge for year	-	28,852	28,852
At 31st October 2015	<u>50,000</u>	<u>218,212</u>	<u>268,212</u>
Net book values			
At 31st October 2015	<u>-</u>	<u>708,970</u>	<u>708,970</u>
At 31st October 2014	<u>-</u>	<u>791,186</u>	<u>791,186</u>

E.A. GROUP (U.K.) LIMITED**NOTES TO THE ABBREVIATED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST OCTOBER 2015**

..... continued

5. Share capital	2015	2014
	£	£
Authorised		
1,000,000 Ordinary shares of £1 each	<u>1,000,000</u>	<u>1,000,000</u>
Alloted, called up and fully paid		
5,000 Ordinary shares of £1 each	<u>5,000</u>	<u>5,000</u>

6. Transactions with directors**Advances to directors**

The following directors had interest free loans during the year. The movements on these loans are as follows:

	Amount owing		Maximum in year
	2015	2014	
	£	£	£
Robert Munday	<u>65,000</u>	<u>-</u>	<u>65,000</u>

There were no related party transactions with the directors during the period.

7. Ultimate parent undertaking

The ultimate holding company and controlling party is Electro Automation (Group) Limited, a company incorporated and registered in the Republic of Ireland and the immediate parent company is Electro Automation Group (U.K.) Limited which is incorporated and registered in the United Kingdom.

8. Approval of financial statements

The financial statements were approved by the Board on 20th July 2016 and signed on its behalf by Patrick Doherty and Robert Munday.