

Company Registration No 1216051 (England and Wales)

"RATIONAL" BUILT-IN KITCHENS (U.K.) LIMITED
ABBREVIATED ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2007

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"RATIONAL" BUILT-IN KITCHENS (U.K.) LIMITED

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"RATIONAL" BUILT-IN KITCHENS (U.K.) LIMITED

INDEPENDENT AUDITORS' REPORT TO "RATIONAL" BUILT-IN KITCHENS (U.K.) LIMITED

UNDER SECTION 247B OF THE COMPANIES ACT 1985

We have examined the abbreviated accounts set out on pages 2 to 4, together with the financial statements of "Rational" Built-in Kitchens (U K) Limited for the year ended 31 December 2007 prepared under section 226 of the Companies Act 1985

This report is made solely to the company in accordance with Section 247B of the Companies Act 1985. Our audit work has been undertaken so that we might state to the company those matters we are required to state to them in an auditor's report on abbreviated accounts 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 directors and auditors

The directors are responsible for preparing the abbreviated accounts in accordance with section 246 of the Companies Act 1985. It is our responsibility to form an independent opinion as to whether the company is entitled to deliver abbreviated accounts prepared in accordance with sections 246(5) and (6) of the Act to the Registrar of Companies and whether the abbreviated accounts have been properly prepared in accordance with those provisions and to report our opinion to you.

Basis of audit opinion

We conducted our work in accordance with Bulletin 2006/3 "The special auditor's report on abbreviated accounts in the United Kingdom" 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 246(5) and (6) of the Companies Act 1985, and the abbreviated accounts have been properly prepared in accordance with those provisions.



John Lloyd & Co

Chartered Accountants
Registered Auditor

2 October 2008

Coles House
64d Central Road
WORCESTER PARK
Surrey
KT4 8HY

"RATIONAL" BUILT-IN KITCHENS (U.K.) LIMITED

ABBREVIATED BALANCE SHEET

AS AT 31 DECEMBER 2007

	Notes	2007 £	£	2006 £	£
Fixed assets					
Tangible assets	2	146,508		198,998	
Current assets					
Debtors		711,565		652,806	
Cash at bank and in hand		112,044		46,938	
		823,609		699,744	
Creditors amounts falling due within one year		(729,448)		(655,435)	
Net current assets/(liabilities)		94,161		44,309	
Total assets less current liabilities		240,669		243,307	
Creditors amounts falling due after more than one year		(156,392)		(194,492)	
		84,277		48,815	
Capital and reserves					
Called up share capital	3	1,000,000		1,000,000	
Profit and loss account		(915,723)		(951,185)	
Shareholders' funds		84,277		48,815	

These abbreviated accounts have been prepared in accordance with the special provisions of Part VII of the Companies Act 1985 relating to small companies

Approved by the Board and authorised for issue on 2 October 2008


H Kruckemeier
Director

"RATIONAL" BUILT-IN KITCHENS (U.K.) LIMITED

NOTES TO THE ABBREVIATED ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2007

1 Accounting policies

1.1 Accounting convention

The financial statements are prepared under the historical cost convention

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 period of the lease
Plant and machinery	15% - 25% reducing balance
Fixtures, fittings & equipment	15% - 25% reducing balance

1.5 Leasing

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

1.6 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

1.7 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 with the exception of any further losses arising subsequent to December 2004 will not be recognised for this purpose. The deferred tax balance has not been discounted

"RATIONAL" BUILT-IN KITCHENS (U.K.) LIMITED

NOTES TO THE ABBREVIATED ACCOUNTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2007

2 Fixed assets

	Tangible assets £
Cost	
At 1 January 2007	488,070
Additions	1,549
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At 31 December 2007	489,619
	<hr/>
Depreciation	
At 1 January 2007	289,072
Charge for the year	54,039
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At 31 December 2007	343,111
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Net book value	
At 31 December 2007	146,508
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At 31 December 2006	198,998
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3 Share capital

	2007 £	2006 £
Authorised		
1,000,000 Ordinary shares of £1 each	1,000,000	1,000,000
	<hr/> <hr/>	<hr/> <hr/>
Allotted, called up and fully paid		
1,000,000 Ordinary shares of £1 each	1,000,000	1,000,000
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