

**"RATIONAL" BUILT-IN KITCHENS (U.K.) LIMITED**  
**ABBREVIATED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2013**

TUESDAY



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30/09/2014

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COMPANIES HOUSE

# "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 449 OF THE COMPANIES ACT 2006**

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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 2013 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.



**Mr John Lloyd (Senior Statutory Auditor)**  
**for and on behalf of John Lloyd & Co**

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

16 September 2014

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

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

## ABBREVIATED BALANCE SHEET

AS AT 31 DECEMBER 2013

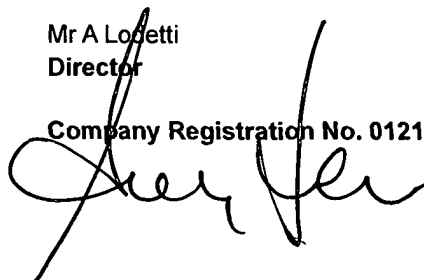
	Notes	2013 £	£	2012 £	£
<b>Fixed assets</b>					
Tangible assets	2		921		886
<b>Current assets</b>					
Debtors		81,245		88,479	
Cash at bank and in hand		61,490		63,088	
		142,735		151,567	
<b>Creditors: amounts falling due within one year</b>		(227,204)		(263,515)	
<b>Net current liabilities</b>			(84,469)		(111,948)
<b>Total assets less current liabilities</b>			(83,548)		(111,062)
			(83,548)		(111,062)
<b>Capital and reserves</b>					
Called up share capital	3	1,000,000		1,000,000	
Profit and loss account		(1,083,548)		(1,111,062)	
<b>Shareholders' funds</b>			(83,548)		(111,062)

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 for issue on 16 September 2014

Mr A Lofetti  
Director

Company Registration No. 01216051



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

## NOTES TO THE ABBREVIATED ACCOUNTS

**FOR THE YEAR ENDED 31 DECEMBER 2013**

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### **1 Accounting policies**

#### **1.1 Accounting convention**

The financial statements are prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008).

#### **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

#### **1.5 Foreign currency translation**

Monetary assets and liabilities denominated in foreign currencies are translated into sterling at the rates of exchange ruling at the balance sheet date. Transactions in foreign currencies are recorded at the rate ruling at the date of the transaction. All differences are taken to profit and loss account.

#### **1.6 Group accounts**

The financial statements present information about the company as an individual undertaking and not about its group. The company has not prepared group accounts as it is exempt from the requirement to do so by section 400 of the Companies Act 2006 as it is a subsidiary undertaking of Snaidero R Spa, a company incorporated in Italy, and is included in the consolidated accounts of that company.

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

## NOTES TO THE ABBREVIATED ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2013

### 2 Fixed assets

	Tangible assets
	£
<b>Cost</b>	
At 1 January 2013	5,948
Additions	450
Disposals	(391)
	<hr/>
At 31 December 2013	6,007
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<b>Depreciation</b>	
At 1 January 2013	5,062
On disposals	(273)
Charge for the year	297
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At 31 December 2013	5,086
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<b>Net book value</b>	
At 31 December 2013	921
	<hr/>
At 31 December 2012	886
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### 3 Share capital

	2013	2012
	£	£
<b>Allotted, called up and fully paid</b>		
1,000,000 Ordinary shares of £1 each	1,000,000	1,000,000
	<hr/>	<hr/>