

Registered number
01399323

A & H EUROPE LIMITED
ABBREVIATED AUDITED ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2012

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INDEPENDENT AUDITOR'S REPORT

A & H EUROPE LIMITED

Independent auditor's report to A & H Europe Limited under section 449 of the Companies Act 2006

We have examined the abbreviated accounts which comprise the Abbreviated Balance Sheet and the related notes, together with the full financial statements of the company for the year ended 31 December 2012 prepared under section 396 of the Companies Act 2006

Respective responsibilities of directors and the auditor

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 considered necessary to confirm, by reference to the full financial statements, that the company is entitled to deliver abbreviated accounts and that the abbreviated accounts 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.



Sarah Ediss BSc ACA
(Senior Statutory Auditor)
for and on behalf of
Spofforths LLP
Accountants and Statutory Auditors

Cornewell House
North Street
Horsham
West Sussex
RH12 1RD

14 August 2013

A & H EUROPE LIMITED**ABBREVIATED BALANCE SHEET****AS AT 31 DECEMBER 2012****REGISTERED NUMBER: 01399323**

	Notes	2012	2011
		£	£
Fixed assets			
Tangible assets	2	18,878	81,098
Current assets			
Stocks		80,001	129,362
Debtors		136,876	103,283
Cash at bank and in hand		167,389	56,006
		<u>384,266</u>	<u>288,651</u>
Creditors: amounts falling due within one year		<u>(90,937)</u>	<u>(45,341)</u>
Net current assets		293,329	243,310
Total assets less current liabilities		<u>312,207</u>	<u>324,408</u>
Capital and reserves			
Called up share capital	3	10,000	10,000
Capital redemption reserve		49	49
Profit and loss account		302,158	314,359
Shareholders' funds		<u>312,207</u>	<u>324,408</u>

The financial statements have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006 applicable to companies subject to the small companies regime

The financial statements were approved by the board and authorised for issue on 13/8/13 and signed on its behalf by



Mrs J C Kerr
Director

A & H EUROPE LIMITED

NOTES TO THE ABBREVIATED ACCOUNTS

FOR THE YEAR ENDED 31 DECEMBER 2012

1 Principal accounting policies

Basis of preparation

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

Turnover

Turnover represents the value of services supplied by the company, where it acts as a UK sales agent for other group companies and the value of goods provided, all net of VAT

Depreciation

Depreciation is provided on all tangible fixed assets, at rates calculated to write off the cost, less estimated residual value, of each asset over its expected useful life, as follows

Short leasehold	Over the term of the lease
Plant and machinery	At varying rates on cost (2-10 years straight line)
Office equipment	At varying rates on cost (4-10 years straight line)

Stocks

Stocks, including work in progress, are consistently valued at the lower of cost and net realisable value.

Foreign currencies

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

Operating lease commitments

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

Pensions

Contributions in respect of the company's defined contribution pension scheme are charged to the profit and loss account for the year in which they are payable to the scheme. Differences between contributions payable and contributions actually paid in the year are shown as either accruals or prepayments at the year end.

A & H EUROPE LIMITED

NOTES TO THE ABBREVIATED ACCOUNTS

FOR THE YEAR ENDED 31 DECEMBER 2012

2 Tangible fixed assets

£

Cost

At 1 January 2012	424,662
Additions	1,147
Disposals	(344,348)
Impairment	-
At 31 December 2012	81,461

Depreciation

At 1 January 2012	343,564
Charge for the year	18,790
On disposals	(299,771)
Impairment	-
At 31 December 2012	62,583

Net book value

At 31 December 2012	18,878
<i>At 31 December 2011</i>	<i>81,098</i>

3 Share capital

	Nominal value	2012 Number	2012 £	2011 £
Allotted, called up and fully paid Ordinary shares	£1 each	10,000	10,000	<i>10,000</i>

4 Ultimate parent company

In the opinion of the directors, the company is controlled by A & H Manufacturing Co LLC, a company incorporated in the United States of America. Ultimate control rests with Mr R Andreoli.