

Registered number: 3584557

ROHDEN UK LIMITED
UNAUDITED
ABBREVIATED ACCOUNTS
FOR THE YEAR ENDED 30 JUNE 2013



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ROHDEN UK LIMITED
REGISTERED NUMBER: 3584557

**ABBREVIATED BALANCE SHEET
AS AT 30 JUNE 2013**

	Note	£	2013 £	£	2012 £
FIXED ASSETS					
Tangible assets	2		12,817		9,924
Investments	3		164,847		164,847
			<u>177,664</u>		<u>174,771</u>
CURRENT ASSETS					
Stocks		135,950		201,270	
Debtors		1,465,055		902,953	
Cash at bank and in hand		366,168		449,927	
		<u>1,967,173</u>		<u>1,554,150</u>	
CREDITORS: amounts falling due within one year		(1,063,073)		(577,285)	
NET CURRENT ASSETS			<u>904,100</u>		<u>976,865</u>
NET ASSETS			<u>1,081,764</u>		<u>1,151,636</u>
CAPITAL AND RESERVES					
Called up share capital	4		250,000		250,000
Profit and loss account			831,764		901,636
SHAREHOLDERS' FUNDS			<u>1,081,764</u>		<u>1,151,636</u>

The directors consider that the company is entitled to exemption from the requirement to have an audit under the provisions of section 477 of the Companies Act 2006 ("the Act") and members have not required the company to obtain an audit for the year in question in accordance with section 476 of the Act


The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and for preparing financial statements which give a true and fair view of the state of affairs of the company as at 30 June 2013 and of its profit for the year in accordance with the requirements of sections 394 and 395 of the Act and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company

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ABBREVIATED BALANCE SHEET (continued)
AS AT 30 JUNE 2013

The abbreviated accounts, which have been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006, were approved and authorised for issue by the board and were signed on its behalf on 11 March 2014

J W Smith
Director



B Longville
Director



The notes on pages 3 to 6 form part of these financial statements

ROHDEN UK LIMITED**NOTES TO THE ABBREVIATED ACCOUNTS
FOR THE YEAR ENDED 30 JUNE 2013****1 ACCOUNTING POLICIES****1.1 Basis of preparation of financial statements**

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 April 2008)

1.2 Cash flow

The financial statements do not include a Cash flow statement because the company, as a small reporting entity, is exempt from the requirement to prepare such a statement under the Financial Reporting Standard for Smaller Entities (effective April 2008)

1.3 Turnover

Turnover comprises revenue recognised by the company in respect of goods and services supplied during the year, exclusive of Value Added Tax 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 of fixed assets, less their estimated residual value, over their expected useful lives on the following bases

Long-term leasehold property	-	5 to 8 years straight line
Motor vehicles	-	3 years straight line
Fixtures and fittings	-	1 to 5 years straight line
Office equipment	-	1 to 3 years straight line

1.5 Investments

Investments held as fixed assets are shown at cost less provision for impairment

1.6 Operating leases

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

Benefits received and receivable as an incentive to sign an operating lease are recognised on a straight line basis over the period until the date the rent is expected to be adjusted to the prevailing market rate

1.7 Stocks

Stocks are valued at the lower of cost and net realisable value after making due allowance for obsolete and slow-moving stocks. Cost includes all direct costs and an appropriate proportion of fixed and variable overheads

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**NOTES TO THE ABBREVIATED ACCOUNTS
FOR THE YEAR ENDED 30 JUNE 2013**

1. ACCOUNTING POLICIES (continued)

1.8 Deferred taxation

Full provision is made for deferred tax assets and liabilities arising from all timing differences between the recognition of gains and losses in the financial statements and recognition in the tax computation

A net deferred tax asset is recognised only if it can be regarded as 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 assets and liabilities are calculated at the tax rates expected to be effective at the time the timing differences are expected to reverse

Deferred tax assets and liabilities are not discounted

1.9 Foreign currencies

Monetary assets and liabilities denominated in foreign currencies are translated into sterling at rates of exchange ruling at the balance sheet date

Transactions in foreign currencies are translated into sterling at the rate ruling on the date of the transaction

Exchange gains and losses are recognised in the Profit and loss account

1.10 Research and development

Research and development expenditure is written off in the year in which it is incurred

1.11 Pensions

The company operates a defined contribution pension scheme and the pension charge represents the amounts payable by the company to the fund in respect of the year. The assets of the scheme are held separately from those of the company in an independently administered fund

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NOTES TO THE ABBREVIATED ACCOUNTS
FOR THE YEAR ENDED 30 JUNE 2013

2. TANGIBLE FIXED ASSETS

	£
Cost	
At 1 July 2012	63,606
Additions	8,792
	<u>72,398</u>
At 30 June 2013	
Depreciation	
At 1 July 2012	53,682
Charge for the year	5,899
	<u>59,581</u>
At 30 June 2013	
Net book value	
At 30 June 2013	<u>12,817</u>
At 30 June 2012	<u>9,924</u>

3. FIXED ASSET INVESTMENTS

	£
Cost or valuation	
At 1 July 2012 and 30 June 2013	<u>164,847</u>
Net book value	
At 30 June 2013	<u>164,847</u>
At 30 June 2012	<u>164,847</u>

The associated undertaking investment represents a 21% interest in Rohden Vidros Ltd, a company incorporated in Brazil. The unlisted investment is in respect of Defu Wood (Jiangmen) Co Ltd, a company incorporated in China.

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NOTES TO THE ABBREVIATED ACCOUNTS
FOR THE YEAR ENDED 30 JUNE 2013

4. SHARE CAPITAL

	2013 £	2012 £
Allotted, called up and fully paid		
90,000 Ordinary A shares shares of £1 each	90,000	90,000
60,000 Ordinary B shares shares of £1 each	60,000	60,000
49,000 Ordinary C shares shares of £1 each	49,000	49,000
49,000 Ordinary D shares shares of £1 each	49,000	49,000
1,000 Ordinary E shares shares of £1 each	1,000	1,000
1,000 Ordinary F shares shares of £1 each	1,000	1,000
	<u>250,000</u>	<u>250,000</u>