

REGISTERED NUMBER: 3584557

ROHDEN UK LIMITED
UNAUDITED
ABBREVIATED ACCOUNTS
FOR THE YEAR ENDED 30 JUNE 2016



PM+M Solutions for Business LLP
Chartered Accountants
Greenbank Technology Park
Challenge Way
Blackburn
Lancashire
BB1 5QB

ROHDEN UK LIMITED

The following reproduces the text of the Chartered accountants' report in respect of the company's annual financial statements, from which the abbreviated accounts (set out on pages 2 to 7) have been prepared.

**CHARTERED ACCOUNTANTS' REPORT TO THE BOARD OF DIRECTORS ON THE PREPARATION OF
THE UNAUDITED STATUTORY FINANCIAL STATEMENTS OF ROHDEN UK LIMITED
FOR THE YEAR ENDED 30 JUNE 2016**

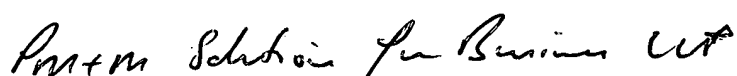
In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the financial statements of Rohden UK Limited for the year ended 30 June 2016 which comprise the Profit and loss account, the Balance sheet and the related notes from the company's accounting records and from information and explanations you have given to us.

As a practising member firm of the Institute of Chartered Accountants in England and Wales (ICAEW), we are subject to its ethical and other professional requirements which are detailed at:
www.icaew.com/en/members/regulations-standards-and-guidance/.

This report is made solely to the Board of directors of Rohden UK Limited, as a body, in accordance with the terms of our engagement letter dated 08 April 2014. Our work has been undertaken solely to prepare for your approval the financial statements of Rohden UK Limited and state those matters that we have agreed to state to the Board of directors of Rohden UK Limited, as a body, in this report in accordance with ICAEW Technical Release TECH07/16AAF. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Rohden UK Limited and its Board of directors, as a body, for our work or for this report.

It is your duty to ensure that Rohden UK Limited has kept adequate accounting records and to prepare statutory financial statements that give a true and fair view of the company's assets, liabilities, financial position and profit. You consider that Rohden UK Limited is exempt from the statutory audit requirement for the year.

We have not been instructed to carry out an audit or review of the financial statements of Rohden UK Limited. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory financial statements.



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20 March 2017

ROHDEN UK LIMITED
REGISTERED NUMBER: 3584557

ABBREVIATED BALANCE SHEET
AS AT 30 JUNE 2016

	Note	£	2016 £	2015 £
FIXED ASSETS				
Tangible assets	2		45,012	46,019
Investments	3		164,847	164,847
			<u>209,859</u>	<u>210,866</u>
CURRENT ASSETS				
Stocks		829,597		680,814
Debtors		1,094,825		1,436,351
Cash at bank and in hand		424,847		550,680
		<u>2,349,269</u>		<u>2,667,845</u>
CREDITORS: amounts falling due within one year		(840,094)		(1,323,469)
NET CURRENT ASSETS			<u>1,509,175</u>	<u>1,344,376</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			<u>1,719,034</u>	<u>1,555,242</u>
PROVISIONS FOR LIABILITIES				
Deferred tax			(6,415)	(3,880)
NET ASSETS			<u>1,712,619</u>	<u>1,551,362</u>
CAPITAL AND RESERVES				
Called up share capital	4		250,000	250,000
Profit and loss account			1,462,619	1,301,362
SHAREHOLDERS' FUNDS			<u>1,712,619</u>	<u>1,551,362</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 2016 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.

ROHDEN UK LIMITED

ABBREVIATED BALANCE SHEET (continued)
AS AT 30 JUNE 2016

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 20 March 2017.



J W Smith
Director



B Longville
Director

The notes on pages 4 to 7 form part of these financial statements.

ROHDEN UK LIMITED**NOTES TO THE ABBREVIATED ACCOUNTS
FOR THE YEAR ENDED 30 JUNE 2016****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 January 2015).

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 January 2015).

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
Plant and machinery	-	5 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.

ROHDEN UK LIMITED

NOTES TO THE ABBREVIATED ACCOUNTS
FOR THE YEAR ENDED 30 JUNE 2016

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 Government grants

Government grants relating to tangible fixed assets are treated as deferred income and released to the Profit and loss account over the expected useful lives of the assets concerned. Other grants are credited to the Profit and loss account as the related expenditure is incurred.

1.12 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.

ROHDEN UK LIMITED

NOTES TO THE ABBREVIATED ACCOUNTS
FOR THE YEAR ENDED 30 JUNE 2016

2. TANGIBLE FIXED ASSETS

	£
Cost	
At 1 July 2015	117,084
Additions	8,201
At 30 June 2016	<u>125,285</u>
Depreciation	
At 1 July 2015	71,065
Charge for the year	9,208
At 30 June 2016	<u>80,273</u>
Net book value	
At 30 June 2016	<u>45,012</u>
At 30 June 2015	<u>46,019</u>

3. FIXED ASSET INVESTMENTS

	£
Cost	
At 1 July 2015 and 30 June 2016	<u>164,847</u>
Net book value	
At 30 June 2016	<u>164,847</u>
At 30 June 2015	<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.

ROHDEN UK LIMITED

NOTES TO THE ABBREVIATED ACCOUNTS
FOR THE YEAR ENDED 30 JUNE 2016

4. SHARE CAPITAL

	2016 £	2015 £
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>