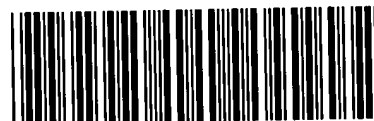


Company registration number: 08126410

German Bakery UK Ltd
Unaudited filleted financial statements
31 July 2018

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German Bakery UK Ltd

Directors and other information

Directors	Mr. Stefan Hamann
Company number	08126410
Registered office	67 St. Leonards Road Windsor England SL4 3BX
Accountants	My Controller Ltd 67 St Leonards Road Windsor Berkshire SL4 3BX

German Bakery UK Ltd

Statement of financial position

31 July 2018

	Note	2018 £	£	2017 £	£
Fixed assets					
Tangible assets	5	-		9,979	
			-		9,979
Current assets					
Stocks		7,653		22,245	
Debtors	6	4,051		8,220	
Cash at bank and in hand		466		2,217	
		12,170		32,682	
Creditors: amounts falling due within one year	7	(13,443)		(29,749)	
Net current (liabilities)/assets			(1,273)		2,933
Total assets less current liabilities			(1,273)		12,912
Creditors: amounts falling due after more than one year	8		(6,502)		(12,463)
Provisions for liabilities			-		(1,896)
Net liabilities			(7,775)		(1,447)
Capital and reserves					
Called up share capital			100		100
Profit and loss account			(7,875)		(1,547)
Shareholders deficit			(7,775)		(1,447)

For the year ending 31 July 2018 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

These financial statements have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

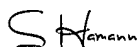
The notes on pages 5 to 8 form part of these financial statements.

German Bakery UK Ltd

Statement of financial position (continued)
31 July 2018

In accordance with section 444 of the Companies Act 2006, the statement of comprehensive income has not been delivered.

These financial statements were approved by the board of directors and authorised for issue on 3 April 2019, and are signed on behalf of the board by:

A handwritten signature in black ink, appearing to read 'S Hamann', with a stylized 'S' and 'H'.

Mr. Stefan Hamann
Director

Company registration number: 08126410

The notes on pages 5 to 8 form part of these financial statements.

German Bakery UK Ltd

**Statement of changes in equity
Year ended 31 July 2018**

	Called up share capital £	Profit and loss account £	Total £
At 1 August 2016	100	(14,292)	(14,192)
(Loss)/profit for the year	<u> </u>	12,745	12,745
Total comprehensive income for the year	-	12,745	12,745
At 31 July 2017 and 1 August 2017	<u>100</u>	<u>(1,547)</u>	<u>(1,447)</u>
(Loss)/profit for the year	<u> </u>	(6,328)	(6,328)
Total comprehensive income for the year	-	(6,328)	(6,328)
At 31 July 2018	<u>100</u>	<u>(7,875)</u>	<u>(7,775)</u>

German Bakery UK Ltd

Notes to the financial statements Year ended 31 July 2018

1. General information

The company is a private company limited by shares, registered in United Kingdom. The address of the registered office is 67 St. Leonards Road, Windsor, England, SL4 3BX.

2. Statement of compliance

These financial statements have been prepared in compliance with the provisions of FRS 102, Section 1A, 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through profit or loss.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Turnover

Turnover is measured at the fair value of the consideration received or receivable for goods supplied and services rendered, net of discounts and Value Added Tax.

Revenue from the sale of goods is recognised when the significant risks and rewards of ownership have transferred to the buyer, usually on despatch of the goods; the amount of revenue can be measured reliably; it is probable that the associated economic benefits will flow to the entity and the costs incurred or to be incurred in respect of the transactions can be measured reliably.

Foreign currencies

Foreign currency transactions are initially recorded in the functional currency, by applying the spot exchange rate as at the date of the transaction. Monetary assets and liabilities denominated in foreign currencies are translated at the exchange rate ruling at the reporting date, with any gains or losses being taken to profit or loss.

Operating leases

Lease payments are recognised as an expense over the lease term on a straight-line basis. The aggregate benefit of lease incentives is recognised as a reduction to expense over the lease term, on a straight-line basis.

Tangible assets

Tangible assets are initially recorded at cost, and are subsequently stated at cost less any accumulated depreciation and impairment losses.

Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other comprehensive income and accumulated in capital and reserves, except to the extent it reverses a revaluation decrease of the same asset previously recognised in profit or loss. A decrease in the carrying amount of an asset as a result of revaluation is recognised in other comprehensive income to the extent of any previously recognised revaluation increase accumulated in capital and reserves in respect of that asset. Where a revaluation decrease exceeds the accumulated revaluation gains accumulated in capital and reserves in respect of that asset, the excess shall be recognised in profit or loss.

German Bakery UK Ltd

Notes to the financial statements (continued)

Year ended 31 July 2018

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Plant and machinery	- over 4 years
Fittings fixtures and equipment	- over 4 years
Motor vehicles	- over 4 years

If there is an indication that there has been a significant change in depreciation rate, useful life or residual value of tangible assets, the depreciation is revised prospectively to reflect the new estimates.

Stocks

Stocks are measured at the lower of cost and estimated selling price less costs to complete and sell. Cost includes all costs of purchase, costs of conversion and other costs incurred in bringing the stocks to their present location and condition.

Hire purchase and finance leases

Assets held under finance leases are recognised in the statement of financial position as assets and liabilities at the lower of the fair value of the assets and the present value of the minimum lease payments, which is determined at the inception of the lease term. Any initial direct costs of the lease are added to the amount recognised as an asset.

Lease payments are apportioned between the finance charges and reduction of the outstanding lease liability using the effective interest method. Finance charges are allocated to each period so as to produce a constant rate of interest on the remaining balance of the liability.

Provisions

Provisions are recognised when the entity has an obligation at the reporting date as a result of a past event; it is probable that the entity will be required to transfer economic benefits in settlement and the amount of the obligation can be estimated reliably. Provisions are recognised as a liability in the statement of financial position and the amount of the provision as an expense.

Provisions are initially measured at the best estimate of the amount required to settle the obligation at the reporting date and subsequently reviewed at each reporting date and adjusted to reflect the current best estimate of the amount that would be required to settle the obligation. Any adjustments to the amounts previously recognised are recognised in profit or loss unless the provision was originally recognised as part of the cost of an asset. When a provision is measured at the present value of the amount expected to be required to settle the obligation, the unwinding of the discount is recognised in finance costs in profit or loss in the period it arises.

4. Staff costs

The average number of persons employed by the company during the year amounted to 10 (2017: 7).

The aggregate payroll costs incurred during the year were:

	2018	2017
	£	£
Wages and salaries	<u>82,270</u>	<u>42,089</u>

German Bakery UK Ltd

Notes to the financial statements (continued)
Year ended 31 July 2018

5. Tangible assets

	Plant and machinery	Motor vehicles	Total
	£	£	£
Cost			
At 1 August 2017 and 31 July 2018	<u>17,168</u>	<u>27,993</u>	<u>45,161</u>
Depreciation			
At 1 August 2017	12,942	22,240	35,182
Charge for the year	<u>4,226</u>	<u>5,753</u>	<u>9,979</u>
At 31 July 2018	<u>17,168</u>	<u>27,993</u>	<u>45,161</u>
Carrying amount			
At 31 July 2018	<u>-</u>	<u>-</u>	<u>-</u>
At 31 July 2017	<u>4,226</u>	<u>5,753</u>	<u>9,979</u>

6. Debtors

	2018	2017
	£	£
Other debtors	<u>4,051</u>	<u>8,220</u>

7. Creditors: amounts falling due within one year

	2018	2017
	£	£
Bank loans and overdrafts	7,162	2,692
Trade creditors	2,094	23,342
Corporation tax	536	1,168
Social security and other taxes	-	1,146
Other creditors	3,651	1,401
	<u>13,443</u>	<u>29,749</u>

8. Creditors: amounts falling due after more than one year

	2018	2017
	£	£
Bank loans and overdrafts	<u>6,502</u>	<u>12,463</u>

German Bakery UK Ltd
Notes to the financial statements (continued)
Year ended 31 July 2018

9. Directors advances, credits and guarantees

During the year the directors entered into the following advances and credits with the company:

2018			
	Balance brought forward	Amounts repaid	Balance o/standing
	£	£	£
Mr. Stefan Hamann	8,220	(9,233)	(1,013)
	<u>8,220</u>	<u>(9,233)</u>	<u>(1,013)</u>
2017			
	Balance brought forward	Amounts repaid	Balance o/standing
	£	£	£
Mr. Stefan Hamann	8,220	-	8,220
	<u>8,220</u>	<u>-</u>	<u>8,220</u>

German Bakery UK Ltd

The following pages do not form part of the statutory accounts.

German Bakery UK Ltd

**Report to the board of directors on the preparation of the
unaudited statutory financial statements of German Bakery UK Ltd (continued)
Year ended 31 July 2018**

As described on the statement of financial position, the directors of the company are responsible for the preparation of the financial statements for the year ended 31 July 2018 which comprise the statement of financial position, statement of changes in equity and related notes.

You consider that the company is exempt from an audit under the Companies Act 2006. In accordance with your instructions we have compiled these unaudited financial statements in order to assist you to fulfil your statutory responsibilities, from the accounting records and from information and explanations supplied to us.

My Controller Ltd

67 St Leonards Road
Windsor
Berkshire
SL4 3BX

3 April 2019