

Registered number: 01735343

FOGAL OF SWITZERLAND (U.K.) LIMITED
ABBREVIATED ACCOUNTS
31 DECEMBER 2015



FOGAL OF SWITZERLAND (U.K.) LIMITED

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FOGAL OF SWITZERLAND (U.K.) 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 3) have been prepared.

CHARTERED ACCOUNTANTS' REPORT TO THE DIRECTOR ON THE PREPARATION OF THE UNAUDITED STATUTORY FINANCIAL STATEMENTS OF FOGAL OF SWITZERLAND (U.K.) LIMITED FOR THE YEAR ENDED 31 DECEMBER 2015

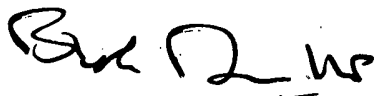
In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the financial statements of Fogal of Switzerland (U.K.) Limited for the year ended 31 December 2015 which comprise the profit and loss account, the balance sheet and the related notes from the company's accounting records and from information and explanations you have given to us.

As a 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 icaew.com/regulations.

This report is made solely to the director of Fogal of Switzerland (U.K.) Limited in accordance with the terms of our engagement letter. Our work has been undertaken solely to prepare for your approval the financial statements of Fogal of Switzerland (U.K.) Limited and state those matters that we have agreed to state to her in this report in accordance with AAF 2/10 as detailed at icaew.com/compilation. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Fogal of Switzerland (U.K.) Limited and its director for our work or for this report.

It is your duty to ensure that Fogal of Switzerland (U.K.) 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 or loss. You consider that Fogal of Switzerland (U.K.) 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 Fogal of Switzerland (U.K.) 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.



Blick Rothenberg LLP

Chartered Accountants
Statutory Auditor

16 Great Queen Street
Covent Garden
London
WC2B 5AH

Date: 30/09/2016

**FOGAL OF SWITZERLAND (U.K.)
LIMITED**

REGISTERED NUMBER: 01735343

**ABBREVIATED BALANCE SHEET
AS AT 31 DECEMBER 2015**

	Note	£	2015 £	£	2014 £
Creditors: amounts falling due within one year			(1,352,337)		(1,352,337)
Total assets less current liabilities			(1,352,337)		(1,352,337)
Capital and reserves					
Called-up equity share capital	2		50,000		50,000
Profit and loss account			(1,402,337)		(1,402,337)
Shareholder's deficit			(1,352,337)		(1,352,337)

For the year ended 31 December 2015 the company was entitled to exemption from audit under section 480 of the Companies Act 2006.

Members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The director acknowledges her 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 the end of the financial year and of its profit or loss for the financial 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.

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 sole director. and were signed on its behalf

R Millauer-Lang
Director



Date:

30.9.2016

The notes on page 3 form part of these financial statements.

FOGAL OF SWITZERLAND (U.K.) LIMITED

NOTES TO THE ABBREVIATED ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2015

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 Going concern

The company closed its only store in November 2011. The group was subject to a takeover during the year and as a result its ultimate parent company changed. The director has received confirmation from the parent company that it will continue to support the company and it will not seek repayment of the intercompany balance for the next 12 months from the date of signing the financial statements. Therefore the director continues to adopt the going concern basis in preparing the financial statements.

1.3 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.

1.4 Financial instruments

Financial instruments are classified and accounted for, according to the substance of the contractual arrangement, as either financial assets, financial liabilities or equity instruments. An equity instrument is any contract that evidences a residual interest in the assets of the company after deducting all of its liabilities.

2. Share capital

	2015 £	2014 £
Allotted, called up and fully paid		
50,000 Ordinary shares of £1 each	<u>50,000</u>	<u>50,000</u>