

ERBE MEDICAL UK LIMITED

Company Registration Number 3184850

Abbreviated Accounts 2008

THURSDAY



PC1 *PFKB3A8K* 686
28/05/2009
COMPANIES HOUSE

**Brown Butler
Chartered Accountants
Leeds**

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ERBE Medical UK Limited

Independent Auditor's Report to ERBE Medical UK Limited
Pursuant to Section 247B of the Companies Act 1985

We have examined the abbreviated accounts on pages 3 to 5 together with the full financial statements of ERBE Medical UK Limited prepared under Section 226A of the Companies Act 1985 for the year ended 31 December 2008.

Respective responsibilities of directors and auditors

The directors are responsible for preparing abbreviated accounts in accordance with Section 246 of the Companies Act 1985. It is our responsibility to form an independent opinion as to the company's entitlement to deliver abbreviated accounts prepared in accordance with Section 246(5) and (6) of the Companies Act 1985 and whether the abbreviated accounts are properly prepared in accordance with those provisions and to report our opinion to you.

Basis of opinion

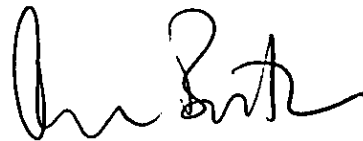
We conducted our work in accordance with Bulletin 2006/3 "The special auditor's report on abbreviated accounts in the United Kingdom" issued by the Auditing Practices Board. In accordance with that Bulletin we have carried out the procedures we consider necessary to confirm, by reference to the financial statements, that the company is entitled to deliver abbreviated accounts and that the abbreviated accounts to be delivered are properly prepared.

Opinion

In our opinion the company is entitled to deliver abbreviated accounts prepared in accordance with Sections 246(5) and (6) of the Companies Act 1985 and the abbreviated accounts to be delivered are properly prepared in accordance with those provisions.

Apsley House
78 Wellington Street
Leeds
LS1 2JT

27 March 2009



Brown Butler
Chartered Accountants
and Registered Auditor

ERBE Medical UK Limited

Abbreviated Balance Sheet
31 December 2008

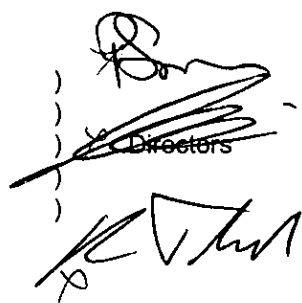
	Note	2008 £	2007 £
Fixed assets			
Tangible assets	2	83,945	135,955
Current assets			
Stocks		386,334	384,445
Debtors		739,314	540,725
Cash at bank and in hand		187,496	283,001
		<u>1,313,144</u>	<u>1,208,171</u>
Creditors: amounts falling due within one year		<u>455,726</u>	<u>443,515</u>
Net current assets		857,418	764,656
Total assets less current liabilities		<u>941,363</u>	<u>900,611</u>
Creditors: amounts falling due after more than one year		225,381	170,597
Provisions for liabilities		<u>10,173</u>	<u>9,225</u>
		<u>235,554</u>	<u>179,822</u>
		<u>705,809</u>	<u>720,789</u>
Capital and reserves			
Called up share capital	3	1	1
Profit and loss account		705,808	720,788
		<u>705,809</u>	<u>720,789</u>


The directors have taken advantage, in the preparation of the abbreviated accounts, of the special provisions of Part VII of the Companies Act 1985 relating to small companies.

P Simpson

J E E Klein

R Thede


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) Directors
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 2009

The notes on pages 4 and 5 form part of these abbreviated accounts.

1 Accounting policies

(a) Accounting convention

The financial statements are prepared under the historical cost convention and in accordance with applicable accounting standards.

(b) Turnover

Turnover represents amounts receivable for goods and services net of VAT.

(c) Depreciation

Depreciation of tangible fixed assets is provided on cost over their estimated useful lives. The annual rates and methods of depreciation are as follows:-

Test and demonstration equipment	25% reducing balance basis and 50% straight line basis
Computers, fixtures & fittings	15%-25% reducing balance basis
Motor vehicles	26.67% straight line basis

(d) Leases

Operating lease rentals are charged to the profit and loss account as incurred.

(e) Stocks

Stock is valued at the lower of cost and net realisable value.

(f) Pensions

The company has a defined contribution pension scheme. The pension costs charged to the profit and loss account are the premiums payable in respect of the accounting period.

(g) Deferred tax

Deferred tax is recognised in respect of all timing differences that have originated but not reversed by the balance sheet date. Deferred tax is not recognised when assets are revalued unless, by the balance sheet date, the company has entered into a binding agreement to sell the assets and recognised the gains or losses expected to arise on sale.

(h) Foreign currency translation

Transactions in foreign currency are translated at the ruling rate at the date of the transaction.

Assets and liabilities denominated in foreign currencies are translated at the rate of exchange at the balance sheet date or the contracted rate if applicable.

All exchange differences are taken to the profit and loss account.

(i) Cash flow statement

The company qualifies as a small company under the Companies Act 1985. The directors have elected to take advantage of the exemption under FRS1 not to prepare a cash flow statement.

2 Tangible assets

	£
Cost	
At 1 January 2008	491,017
Additions	29,416
Disposals	(62,541)
At 31 December 2008	457,892
Depreciation	
At 1 January 2008	355,062
Charge for the year	49,010
On disposals	(30,125)
At 31 December 2008	373,947
Net book value	
At 31 December 2007	135,955
At 31 December 2008	83,945

3 Called up share capital

	2008 £	2007 £
Authorised		
100 Ordinary shares of £1 each	100	100
Allotted, called up and fully paid		
1 Ordinary shares of £1 each	1	1

4 Ultimate parent company

The ultimate parent company is ERBE Elektromedizin GmbH, a company incorporated in Germany.