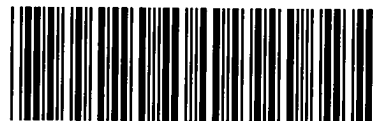


REPORT OF THE DIRECTOR AND
AUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER 2014
FOR
SOMMER UK LIMITED

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COMPANIES HOUSE

SOMMER UK LIMITED

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FOR THE YEAR ENDED 31ST DECEMBER 2014

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SOMMER UK LIMITED

COMPANY INFORMATION
FOR THE YEAR ENDED 31ST DECEMBER 2014

DIRECTOR: O H Sommer

SECRETARY: C R Buchmann

REGISTERED OFFICE: 21 East Street
Bromley
Kent
BR1 1QE

REGISTERED NUMBER: 06771530 (England and Wales)

AUDITORS: Haines Watts
Chartered Accountants and Statutory Auditors
21 East Street
Bromley
Kent
BR1 1QE

SOMMER UK LIMITED

REPORT OF THE DIRECTOR **FOR THE YEAR ENDED 31ST DECEMBER 2014**

The director presents his report with the financial statements of the company for the year ended 31st December 2014.

PRINCIPAL ACTIVITY

The principal activity of the company in the year under review was that of supply and fitting of high quality security doors, facades, glass roofs and doors.

DIRECTOR

O H Sommer held office during the whole of the period from 1st January 2014 to the date of this report.

STATEMENT OF DIRECTOR'S RESPONSIBILITIES

The director is responsible for preparing the Report of the Director and the financial statements in accordance with applicable law and regulations.

Company law requires the director to prepare financial statements for each financial year. Under that law the director has elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under company law the director must not approve the financial statements unless he is satisfied that they give a true and fair view of the state of affairs of the company and of the profit or loss of the company for that period. In preparing these financial statements, the director is required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and accounting estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The director is responsible for keeping adequate accounting records that are sufficient to show and explain the company's transactions and disclose with reasonable accuracy at any time the financial position of the company and enable him to ensure that the financial statements comply with the Companies Act 2006. He is also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

STATEMENT AS TO DISCLOSURE OF INFORMATION TO AUDITORS

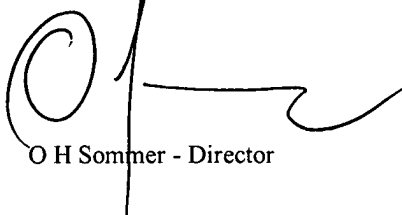
So far as the director is aware, there is no relevant audit information (as defined by Section 418 of the Companies Act 2006) of which the company's auditors are unaware, and he has taken all the steps that he ought to have taken as a director in order to make himself aware of any relevant audit information and to establish that the company's auditors are aware of that information.

AUDITORS

The auditors, Haines Watts, will be proposed for re-appointment at the forthcoming Annual General Meeting.

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

ON BEHALF OF THE BOARD:



O H Sommer - Director

12th March 2015

**REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF
SOMMER UK LIMITED**

We have audited the financial statements of Sommer UK Limited for the year ended 31st December 2014 on pages five to nine. The financial reporting framework that has been applied in their preparation is applicable law and the Financial Reporting Standard for Smaller Entities (effective April 2008) (United Kingdom Generally Accepted Accounting Practice applicable to Smaller Entities).

This report is made solely to the company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the company's members those matters we are required to state to them in a Report of the Auditors and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and the company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Respective responsibilities of director and auditors

As explained more fully in the Statement of Director's Responsibilities set out on page two, the director is responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view. Our responsibility is to audit and express an opinion on the financial statements in accordance with applicable law and International Standards on Auditing (UK and Ireland). Those standards require us to comply with the Auditing Practices Board's Ethical Standards for Auditors.

Scope of the audit of the financial statements

An audit involves obtaining evidence about the amounts and disclosures in the financial statements sufficient to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or error. This includes an assessment of: whether the accounting policies are appropriate to the company's circumstances and have been consistently applied and adequately disclosed; the reasonableness of significant accounting estimates made by the director; and the overall presentation of the financial statements. In addition, we read all the financial and non-financial information in the Report of the Director to identify material inconsistencies with the audited financial statements and to identify any information that is apparently materially incorrect based on, or materially inconsistent with, the knowledge acquired by us in the course of performing the audit. If we become aware of any apparent material misstatements or inconsistencies we consider the implications for our report.

Opinion on financial statements

In our opinion the financial statements:

- give a true and fair view of the state of the company's affairs as at 31st December 2014 and of its profit for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice applicable to Smaller Entities; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Opinion on other matter prescribed by the Companies Act 2006

In our opinion the information given in the Report of the Director for the financial year for which the financial statements are prepared is consistent with the financial statements.

**REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF
SOMMER UK LIMITED**

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of director's remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the director was not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemption from the requirement to prepare a Strategic Report or in preparing the Report of the Director.



Jack Stephen (Senior Statutory Auditor)
for and on behalf of Haines Watts
Chartered Accountants and Statutory Auditors
21 East Street
Bromley
Kent
BR1 1QE

12th March 2015

SOMMER UK LIMITED**PROFIT AND LOSS ACCOUNT**
FOR THE YEAR ENDED 31ST DECEMBER 2014

	Notes	31.12.14 £	31.12.13 £
TURNOVER		316,162	2,962,320
Cost of sales		287,193	2,766,452
GROSS PROFIT		28,969	195,868
Administrative expenses		33,112	184,443
OPERATING (LOSS)/PROFIT	2	(4,143)	11,425
Interest receivable and similar income		4,822	4,461
		679	15,886
Interest payable and similar charges		-	33
PROFIT ON ORDINARY ACTIVITIES BEFORE TAXATION		679	15,853
Tax on profit on ordinary activities	3	136	3,171
PROFIT FOR THE FINANCIAL YEAR		543	12,682

The notes form part of these financial statements

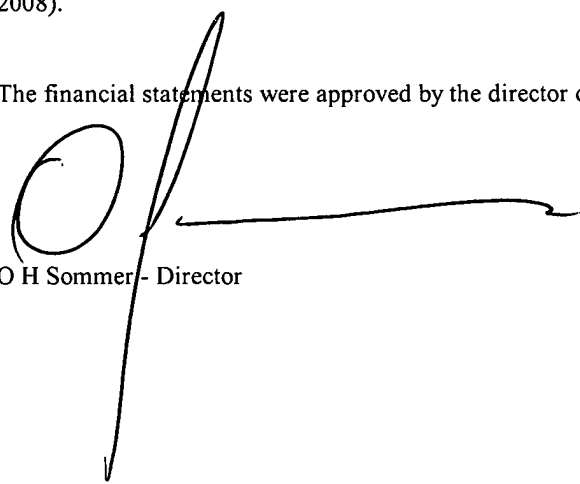
SOMMER UK LIMITED (REGISTERED NUMBER: 06771530)

BALANCE SHEET
31ST DECEMBER 2014

	Notes	31.12.14 £	31.12.13 £
CURRENT ASSETS			
Debtors	4	128,414	260,036
Cash at bank		2,553	2,023
		<u>130,967</u>	<u>262,059</u>
CREDITORS			
Amounts falling due within one year	5	76,339	207,974
		<u>76,339</u>	<u>207,974</u>
NET CURRENT ASSETS		<u>54,628</u>	<u>54,085</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>54,628</u>	<u>54,085</u>
CAPITAL AND RESERVES			
Called up share capital	6	25,000	25,000
Profit and loss account	7	29,628	29,085
		<u>54,628</u>	<u>54,085</u>
SHAREHOLDERS' FUNDS		<u>54,628</u>	<u>54,085</u>

The financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies and with the Financial Reporting Standard for Smaller Entities (effective April 2008).

The financial statements were approved by the director on 12th March 2015 and were signed by:



O H Sommer - Director

The notes form part of these financial statements

SOMMER UK LIMITED

NOTES TO THE FINANCIAL STATEMENTS **FOR THE YEAR ENDED 31ST DECEMBER 2014**

1. ACCOUNTING POLICIES

Accounting convention

The financial statements are prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008).

The financial statements are prepared in accordance with applicable United Kingdom Accounting Standards (UK GAAP), which have been applied consistently (except as otherwise stated).

The company is dependent upon the support of its parent in order to meet its obligations as and when they fall due. The parent company has provided written confirmation that it will continue to provide the necessary financial support over the coming year. Accordingly the directors believe that it is appropriate that the accounts are prepared under the going concern basis.

Exemption from preparing a cash flow statement

Exemption has been taken from preparing a cash flow statement on the grounds that the company qualifies as a small company.

Turnover

Turnover is based on valuation of the work carried out to date after discounts and retentions but excluding value added tax and represents amounts derived from the ordinary activities of the company.

Foreign currencies

Assets and liabilities in foreign currencies are translated into sterling at the rates of exchange ruling at the balance sheet date. Transactions in foreign currencies are translated into sterling at the rate of exchange ruling at the date of transaction. Exchange differences are taken into account in arriving at the operating result.

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the profit and loss account on a straight line basis over the period of the lease.

Revenue recognition

Profit is recognised on long-term contracts, if the contract is anticipated to make a profit and the final outcome can be assessed with reasonable certainty, by including in the profit and loss account turnover and related costs as contract activity progresses.

Revenue is recognised as earned when, and to the extent that, the company obtains the right to consideration in exchange for its performance under these contracts. It is measured at the fair value of the right of consideration, which reflects the value of work certified during the accounting period and represents amounts chargeable to customers under the terms of the contract as contract activity progresses. For incomplete contracts it reflects the partial performance of the contractual obligations.

Provisions

Provisions for warranties are recognised when: the Company has a legal or constructive obligation as a result of a past event; it is probable that an outflow of resources will be required to settle the obligation; and the amount has been reliably estimated.

Where there are a number of similar obligations, for example where a warranty provision has been given, the likelihood that an outflow will be required in settlement is determined by considering the class of obligations as a whole. A provision is recognised even if the likelihood of an outflow with respect to any one item included in the same class of obligations may be small.

SOMMER UK LIMITED**NOTES TO THE FINANCIAL STATEMENTS - continued**
FOR THE YEAR ENDED 31ST DECEMBER 2014**2. OPERATING (LOSS)/PROFIT**

The operating loss (2013 - operating profit) is stated after charging:

	31.12.14	31.12.13
	£	£
Auditors' remuneration	500	11,500
Foreign exchange differences	9,322	-
	<u> </u>	<u> </u>
Director's remuneration and other benefits etc	-	-
	<u> </u>	<u> </u>

3. TAXATION**Analysis of the tax charge**

The tax charge on the profit on ordinary activities for the year was as follows:

	31.12.14	31.12.13
	£	£
Current tax:		
UK corporation tax	136	3,171
	<u> </u>	<u> </u>
Tax on profit on ordinary activities	136	3,171
	<u> </u>	<u> </u>

4. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.14	31.12.13
	£	£
Amounts owed by group undertakings	95,764	163,430
Other debtors	32,650	96,606
	<u> </u>	<u> </u>
	128,414	260,036
	<u> </u>	<u> </u>

5. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.14	31.12.13
	£	£
Trade creditors	2,357	9,101
Taxation and social security	206	50,130
Other creditors	73,776	148,743
	<u> </u>	<u> </u>
	76,339	207,974
	<u> </u>	<u> </u>

6. CALLED UP SHARE CAPITAL

Allotted, issued and fully paid:

Number:	Class:	Nominal value:	31.12.14	31.12.13
			£	£
25,000	Ordinary	£1	25,000	25,000
			<u> </u>	<u> </u>

SOMMER UK LIMITED

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST DECEMBER 2014

7. RESERVES

	Profit and loss account £
At 1st January 2014	29,085
Profit for the year	543
	<hr/>
At 31st December 2014	29,628
	<hr/>

8. RELATED PARTY DISCLOSURES

The company has taken advantage of exemption, under the terms of Financial Reporting Standard 8 Related Party Disclosures, not to disclose related party transactions with wholly owned subsidiaries within the group.

Group accounts can be obtained from Sommer Fassadensysteme - Stahlbau - Sicherheitstechnik GmbH & Co. KG, Industriestrasse 1, 95182 Döhlau, Germany.

9. ULTIMATE CONTROLLING PARTY

The ultimate controlling party is Sommer Fassadensysteme-Stahlbau-Sicherheitstechnik GMBH & Co.KG, a company resident in Germany.

SOMMER UK LIMITED**TRADING AND PROFIT AND LOSS ACCOUNT**
FOR THE YEAR ENDED 31ST DECEMBER 2014

	31.12.14		31.12.13	
	£	£	£	£
Sales		316,162		2,962,320
Cost of sales				
Purchases	258,903		2,731,971	
Health & safety	2,540		750	
Insurance	25,750		33,731	
		287,193		2,766,452
GROSS PROFIT		28,969		195,868
Other income				
Interest income		4,822		4,461
		33,791		200,329
Expenditure				
Wages	-		49,359	
Social security	-		6,022	
Equipment rental	299		3,892	
Telephone	638		1,814	
Post and stationery	85		1,191	
Travelling	8,003		31,475	
Motor expenses	-		123	
Course fees	537		1,234	
Repairs and renewals	-		575	
Computer cost	-		50	
CITB Levy	-		16,000	
Sundry expenses	-		64	
Protective clothing	403		413	
Accountancy	4,840		11,520	
Management charges	8,000		8,000	
Legal & professional fees	-		400	
Auditors' remuneration	500		11,500	
Profit/Loss foreign exchange	9,322		-	
Commission paid	-		40,000	
		32,627		183,632
		1,164		16,697
Finance costs				
Bank charges	485		811	
Bank interest	-		33	
		485		844
NET PROFIT		679		15,853

This page does not form part of the statutory financial statements