

Hettich Benelux Ltd

Unaudited abbreviated accounts

for the period from 1 April 2015 to 30 April 2016

Hettich Benelux Ltd
Contents

Abbreviated balance sheet	<input type="checkbox"/>	<u>1</u> to <u>2</u>
Notes to the abbreviated accounts	<input type="checkbox"/>	<u>3</u>

Hettich Benelux Ltd
(Registration number: 09520661)
Abbreviated balance sheet at 30 April 2016

	Note	30 April 2016 £
Current assets		
Debtors		201
Cash at bank and in hand		<u>5</u>
		206
Creditors: amounts falling due within one year		<u>(4,363)</u>
Net liabilities		<u><u>(4,157)</u></u>
Capital and reserves		
Called up share capital	<u>2</u>	100
Profit and loss account		<u>(4,257)</u>
Shareholders' deficit		<u><u>(4,157)</u></u>

The notes on page 3 form an integral part of these abbreviated accounts.

Hettich Benelux Ltd
(Registration number: 09520661)
Abbreviated balance sheet at 30 April 2016
..... continued

For the period ending 30 April 2016 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to subsidiary companies.

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

The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These abbreviated accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime and in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2015).

Approved by the board on 21 November 2016 and signed on its behalf by:

Mr D V Heusden
Director

The notes on page 3 form an integral part of these abbreviated accounts.

Hettich Benelux Ltd
Notes to the abbreviated accounts for the period from 1 April 2015 to 30 April 2016
..... continued

1 Accounting policies

Basis of preparation

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).

Going concern

The financial statements have been prepared on a going concern basis. The company's balance sheet at 30 April 2016 showed current liabilities exceeded current assets by £4,157. This figure includes £1,788 owed to the parent E KG Holding BV.

Repayments of these advances will not be made if to do so would prejudice the company's ability to meet its other liabilities on a day to day basis. Therefore, the directors and parent company believe it is appropriate to prepare the accounts on a going concern basis.

Turnover

Turnover represents amounts chargeable, net of value added tax, in respect of the sale of goods.

Deferred tax

Deferred tax is recognised, without discounting, in respect of all timing differences between the treatment of certain items for taxation and accounting purposes, which have arisen but not reversed by the balance sheet date, except as required by the FRSSE. Deferred tax is measured at the rates that are expected to apply in the periods when the timing differences are expected to reverse, based on the tax rates and law enacted at the balance sheet date.

Financial instruments

Financial instruments are classified and accounted for, according to the substance of the contractual arrangement, as 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. Where shares are issued, any component that creates a financial liability of the company is presented as a liability in the balance sheet. The corresponding dividends relating to the liability component are charged as interest expense in the profit and loss account.

2 Share capital

Allotted, called up and fully paid shares

	30 April 2016	
	No.	£
Ordinary shares of £ 1 each	100	100

This document was delivered using electronic communications and authenticated in accordance with the registrar's rules relating to electronic form, authentication and manner of delivery under section 1072 of the Companies Act 2006.