

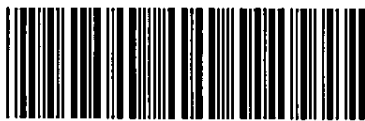
REGISTERED NUMBER: 2144566 (England and Wales)

Abbreviated Accounts for the year ended 31 December 2007

for

C GERHARDT UK LIMITED

FRIDAY



LEWQ64FA

L35

31/10/2008

388

COMPANIES HOUSE

C GERHARDT UK LIMITED

**Contents of the Abbreviated Accounts
for the year ended 31 December 2007**

	Page
Company Information	1
Report of the Independent Auditors on the Abbreviated Accounts	2
Abbreviated Balance Sheet	3
Notes to the Abbreviated Accounts	4

C GERHARDT UK LIMITED

Company Information for the year ended 31 December 2007

DIRECTORS.

Dr T Macke
J Macke

SECRETARY.

Mrs S M Wright

REGISTERED OFFICE.

Unit 5, Avonbury Court
County Road
Brackley
Northamptonshire
NN13 7AX

REGISTERED NUMBER:

2144566 (England and Wales)

AUDITORS:

Neuhoff & Co
Chartered Accountants
Registered Auditors
Claydons Barns
11 Towcester Road
Whittlebury
Northants NN12 8XU

BANKERS

National Westminster Bank Plc
1 Town Hall Buildings
Bridge Street
Banbury
Oxfordshire
OX16 5JS

SOLICITORS:

Darbys
52 New Inn Hall Street
Oxford
OX1 2QD

**Report of the Independent Auditors to
C Gerhardt UK Limited
Under Section 247B of the Companies Act 1985**

We have examined the abbreviated accounts set out on pages three to six, together with the financial statements of C Gerhardt UK Limited for the year ended 31 December 2007 prepared under Section 226 of the Companies Act 1985

This report is made solely to the company, in accordance with Section 247B of the Companies Act 1985. Our work has been undertaken so that we might state to the company those matters we are required to state to it in a special auditors' report 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, for our work, for this report, or for the opinions we have formed.

Respective responsibilities of directors and auditors

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

Neuhoff & Co

Neuhoff & Co
Chartered Accountants
Registered Auditors
Claydons Barns
11 Towcester Road
Whittlebury
Northants NN12 8XU

30 October 2008

C GERHARDT UK LIMITED

**Abbreviated Balance Sheet
31 December 2007**

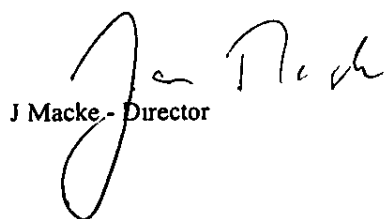
	Notes	2007 £	2006 £
FIXED ASSETS			
Tangible assets	2	159,906	164,060
Investments	3	<u>61,090</u>	<u>61,090</u>
		220,996	225,150
CURRENT ASSETS			
Stocks		72,262	52,669
Debtors		154,327	106,541
Cash at bank		<u>121,513</u>	<u>93,628</u>
		348,102	252,838
CREDITORS			
Amounts falling due within one year		<u>141,255</u>	<u>76,549</u>
NET CURRENT ASSETS		<u>206,847</u>	<u>176,289</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		427,843	401,439
CREDITORS			
Amounts falling due after more than one year		-	(416)
PROVISIONS FOR LIABILITIES		<u>(818)</u>	<u>(1,214)</u>
NET ASSETS		<u>427,025</u>	<u>399,809</u>
CAPITAL AND RESERVES			
Called up share capital	4	2,000	2,000
Profit and loss account		<u>425,025</u>	<u>397,809</u>
SHAREHOLDERS' FUNDS		<u>427,025</u>	<u>399,809</u>

These abbreviated accounts have been prepared in accordance with the special provisions of Part VII of the Companies Act 1985 relating to small companies

The financial statements were approved by the Board of Directors on 26 September 2008 and were signed on its behalf by



Dr T Macke - Director



J Macke - Director

The notes form part of these abbreviated accounts

C GERHARDT UK LIMITED

Notes to the Abbreviated Accounts for the year ended 31 December 2007

1 ACCOUNTING POLICIES

Accounting convention

The financial statements have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2007)

Turnover

Turnover represents net invoiced sales of goods, excluding value added tax

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life or, if held under a finance lease, over the lease term, whichever is the shorter

Land and buildings	- 2% on cost and not provided
Plant and machinery etc	- 33% on cost, 25% on cost and 10% on cost

Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items

Deferred taxation

Deferred taxation is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date. However, deferred tax assets are recognised only to the extent that the directors consider that it is 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 taxation is measured on a non-discounted basis at the tax rates that are expected to apply in the periods in which timing differences reverse, based on tax rates and the law enacted or substantively enacted at the balance sheet date.

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

Assets obtained under hire purchase contracts or finance leases are capitalised in the balance sheet. Those held under hire purchase contracts are depreciated over their estimated useful lives. Those held under finance leases are depreciated over their estimated useful lives or the lease term, whichever is the shorter.

The interest element of these obligations is charged to the profit and loss account over the relevant period. The capital element of the future payments is treated as a liability.

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

Pension costs and other post-retirement benefits

The company operates a defined contribution pension scheme. Contributions payable to the company's pension scheme are charged to the profit and loss account in the period to which they relate.

C GERHARDT UK LIMITED

Notes to the Abbreviated Accounts - continued for the year ended 31 December 2007

2 TANGIBLE FIXED ASSETS

	Total £
COST	
At 1 January 2007	243,073
Additions	7,968
Disposals	(10,129)
At 31 December 2007	<u>240,912</u>
DEPRECIATION	
At 1 January 2007	79,012
Charge for year	11,922
Eliminated on disposal	(9,928)
At 31 December 2007	<u>81,006</u>
NET BOOK VALUE	
At 31 December 2007	<u>159,906</u>
At 31 December 2006	<u>164,061</u>

3 FIXED ASSET INVESTMENTS

The sum of £61,090 (2006 - £61,090) represents the balance of loans advanced to C Gerhardt GmbH & Co , the company's ultimate parent undertaking, for an indefinite period of time

The annual interest rate for the loans is 5% which is calculated and paid bi-annually on 30 June and 31 December

4 CALLED UP SHARE CAPITAL

Authorised Number	Class	Nominal value £1	2007 £	2006 £
10,000	Ordinary		<u>10,000</u>	<u>10,000</u>
Allotted, issued and fully paid				
Number	Class	Nominal value £1	2007 £	2006 £
2,000	Ordinary		<u>2,000</u>	<u>2,000</u>

5 ULTIMATE PARENT COMPANY

The company's ultimate parent undertaking at the balance sheet date was C Gerhardt Fabrik und Lager chemische Apparate GmbH & Co KG (abbreviated to C Gerhardt GmbH & Co KG) , a company incorporated in Germany

C GERHARDT UK LIMITED

Notes to the Abbreviated Accounts - continued for the year ended 31 December 2007

6 RELATED PARTY DISCLOSURES

During the year the company's parent undertaking, C Gerhardt GmbH & Co KG, repaid part of the outstanding loans. The balance of loans outstanding as at 31 December 2007 was £61,090 (2006- £61,090). Interest due on these loans is charged at 5% per annum, paid bi-annually on 30 June and 31 December respectively. Interest in the year ended 31 December 2007 amounted to £3,132 (2006 - £5,880).

Trading with C Gerhardt GmbH & Co KG on normal commercial terms during the year was as follows

		2007	2006
Sales to C Gerhardt GmbH & Co KG	£	Nil	Nil
Purchases from C Gerhardt GmbH & Co KG	£	268,459	126,881
Balance owed by C Gerhardt GmbH & Co KG	£	Nil	Nil
Balance owed to C Gerhardt GmbH & Co KG	£	26,435	5,821

Dr T Macke has a controlling interest in C Gerhardt GmbH & Co KG the parent company