

Company Registration No. 06771530 (England and Wales)

SOMMER UK LIMITED
ABBREVIATED ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2011

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SOMMER UK LIMITED

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SOMMER UK LIMITED

INDEPENDENT AUDITORS' REPORT TO SOMMER UK LIMITED UNDER SECTION 449 OF THE COMPANIES ACT 2006

We have examined the abbreviated accounts set out on pages 2 to 4, together with the financial statements of SOMMER UK LIMITED for the year ended 31 December 2011 prepared under section 396 of the Companies Act 2006

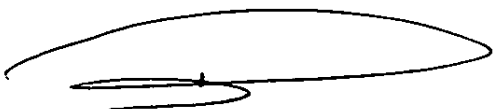
Respective responsibilities of the director and auditors

The director is responsible for preparing the abbreviated accounts in accordance with section 444 of the Companies Act 2006. It is our responsibility to form an independent opinion as to whether the company is entitled to deliver abbreviated accounts to the Registrar of Companies and whether the abbreviated accounts have been properly prepared in accordance with the regulations made under that section and to report our opinion to you.

We conducted our work in accordance with Bulletin 2008/4 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 section 444(3) of the Companies Act 2006, and the abbreviated accounts have been properly prepared in accordance with the regulations made under that section.



Peter Salih Kemal (Senior Statutory Auditor)
for and on behalf of K N Martin & Co Ltd

26/3/2012

Chartered Certified Accountants
Statutory Auditor

21 East Street
Bromley
Kent
BR1 1QE

SOMMER UK LIMITED

ABBREVIATED BALANCE SHEET

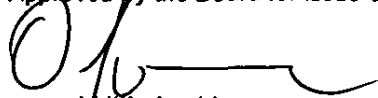
AS AT 31 DECEMBER 2011

	Notes	2011 £	£	2010 £	£
Fixed assets					
Tangible assets	2		-		4,315
Current assets					
Debtors		1,800,644		918,014	
Cash at bank and in hand		88,988		138,678	
		<u>1,889,632</u>		<u>1,056,692</u>	
Creditors' amounts falling due within one year		<u>(1,870,511)</u>		<u>(1,034,688)</u>	
Net current assets			19,121		22,004
Total assets less current liabilities			<u>19,121</u>		<u>26,319</u>
Capital and reserves					
Called up share capital	3	25,000		25,000	
Profit and loss account		(5,879)		1,319	
Shareholders' funds			<u>19,121</u>		<u>26,319</u>

These abbreviated accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime within Part 15 of the Companies Act 2006

Approved by the Board for issue on

March 21, 2012



O H Sommer
Director

Company Registration No. 06771530

SOMMER UK LIMITED

NOTES TO THE ABBREVIATED ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2011

1 Accounting policies

1.1 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)

1.2 Compliance with accounting standards

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

1.3 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

1.4 Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life, as follows

Motor vehicles	straight line over three years
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1.5 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 to 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

Work certified but not billed at the year end including retentions withheld are included in Revenue as amounts recoverable under contract and forms part of debtors. Residual retentions are included in the current accounting period without any provisions for the cost of remedial work on the basis that the contracts are now complete and the fellow subsidiary, which is the company's main supplier, has undertaken to bear the cost of remedial work. All other costs incurred but not billed in relation to work certified during the accounting period are included in provisions for costs and form part of creditors

1.6 Foreign currency translation

Monetary assets and liabilities denominated in foreign currencies are translated into sterling at the rates of exchange ruling at the balance sheet date. Transactions in foreign currencies are recorded at the rate ruling at the date of the transaction. All differences are taken to profit and loss account

1.7 Provisions for costs

Provisions for costs on ongoing contracts are based on anticipated profit. The Directors have not provided for costs on completed contracts on the basis that the costs of remedial work are borne by the fellow subsidiary and main supplier as detailed in note 1.5

SOMMER UK LIMITED

NOTES TO THE ABBREVIATED ACCOUNTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2011

2 Fixed assets

	Tangible assets £
Cost	
At 1 January 2011	5,011
Disposals	(5,011)
At 31 December 2011	-
Depreciation	
At 1 January 2011	696
On disposals	(696)
At 31 December 2011	-
Net book value	
At 31 December 2011	-
At 31 December 2010	4,315

3 Share capital

	2011 £	2010 £
Allotted, called up and fully paid		
25,000 Ordinary shares of £1 each	25,000	25,000

4 Ultimate parent company

The immediate and ultimate parent company is Sommer Metallbau-Stahlbau GMBH & Co KG, a company resident in Germany, which owned 100% of the issued share capital of Sommer UK Ltd as at 31 December 2011