

Armor Inox UK Limited

ABBREVIATED FINANCIAL STATEMENTS

31 December 2013

Company Registration No. 03646085

WEDNESDAY



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09/04/2014

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COMPANIES HOUSE

Armor Inox UK Limited

DIRECTOR AND ADVISORS

DIRECTOR

A Zufia Sustacha

SECRETARY

JL Dreano

REGISTERED OFFICE

c/o Baker Tilly Tax and Accounting Limited
Chartered Accountants
Festival Way
Stoke-on-Trent
Staffordshire
ST1 5BB

AUDITORS

Baker Tilly UK Audit LLP
Chartered Accountants
Festival Way
Stoke-on-Trent
Staffordshire
ST1 5BB

INDEPENDENT AUDITOR'S REPORT TO ARMOR INOX UK LIMITED UNDER SECTION 449 OF THE COMPANIES ACT 2006

We have examined the abbreviated accounts set out on pages 3 to 5, together with the financial statements of Armor Inox UK Limited for the year ended 31 December 2013 prepared under section 396 of the Companies Act 2006.

Respective responsibilities of directors and auditors

The directors are 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.

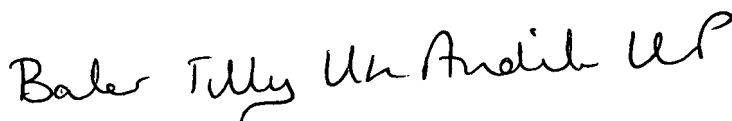
This report, including the opinion, has been prepared for and only for the company for the purpose of section 449 of the Companies Act 2006 and for no other purpose. To the fullest extent permitted by law, we do not, in giving this opinion, accept or assume responsibility for any other purpose or to any other person to whom this report is shown or into whose hands it may come save where expressly agreed by our prior consent in writing.

Basis of opinion

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 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.



ANNE LAKIN (Senior Statutory Auditor)
For and on behalf of BAKER TILLY UK AUDIT LLP, Statutory Auditor
Chartered Accountants
Festival Way
Stoke-on-Trent
Staffordshire
ST1 5BB

7 April 2014

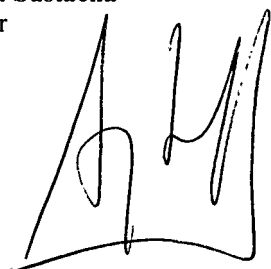
Armor Inox UK Limited
BALANCE SHEET
at 31 December 2013

	Note	2013		2012	
		£	£	£	£
FIXED ASSETS					
Tangible assets	1		179		247
CURRENT ASSETS					
Debtors		105,628		87,745	
Cash at bank and in hand		5,864		5,615	
		<u>111,492</u>		<u>93,360</u>	
CREDITORS: Amounts falling due within one year		<u>(32,471)</u>		<u>(21,821)</u>	
NET CURRENT ASSETS			<u>79,021</u>		<u>71,539</u>
NET ASSETS			<u>79,200</u>		<u>71,786</u>
CAPITAL AND RESERVES					
Called up share capital	2		2		2
Profit and loss account			79,198		71,784
SHAREHOLDERS' FUNDS			<u>79,200</u>		<u>71,786</u>

The abbreviated financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The abbreviated financial statements on pages 3 to 5 were approved by the board and authorised for issue on 4 April 2014 and are signed on its behalf by:

A Zofia Sustacha
 Director



Company Registration No. 03646085

Armor Inox UK Limited

ACCOUNTING POLICIES

BASIS OF ACCOUNTING

The financial statements have been prepared under the historical cost convention and in accordance with applicable United Kingdom accounting standards.

Under Financial Reporting Standard No. 1, the company is exempt from the requirement to prepare a cash flow statement on the grounds of its size.

GOING CONCERN

The company operates as the sales arm for Armor Inox SA in the UK and is totally dependent on Armor Inox SA for its sales and support. A letter of support has been obtained by the director from Armor Inox SA confirming that there is support in place for a period of at least 12 months after signing the financial statements, and on this basis the financial statements have been prepared on a going concern basis.

TANGIBLE FIXED ASSETS

Fixed assets are stated at historical cost. Depreciation is provided on all tangible fixed assets at rates calculated to write each asset down to its estimated residual value evenly over its expected useful life, as follows:

Fixtures, fittings and equipment - 25% straight line

FOREIGN CURRENCIES

Assets and liabilities denominated in foreign currencies are translated at the rate 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 the profit and loss account.

LEASED ASSETS AND OBLIGATIONS

All leases are "operating leases" and the annual rentals are charged to profit and loss on a straight line basis over the lease term.

DEFERRED TAXATION

Deferred tax is recognised in respect of timing differences that have originated but not reversed at the balance sheet date where transactions or events that result in an obligation to pay more tax in the future or a right to pay less tax in the future have occurred at the balance sheet date. Timing differences are differences between the company's taxable profits and its results as stated in the financial statements that arise from the inclusion of gains and losses in tax assessments in periods different from those in which they are recognised in the financial statements.

Deferred tax is measured at the average tax rates that are expected to apply in the periods in which timing differences are expected to reverse, based on tax rates and laws that have been enacted or substantively enacted by the balance sheet date. Deferred tax is measured on a non-discounted basis.

Deferred tax assets are provided to the extent that they are expected to reverse in the foreseeable future.

RETIREMENT BENEFITS

The company operates a defined contribution scheme. The amount charged to the profit and loss account in respect of pension costs and other retirement benefits is the contributions payable in the year. Differences between contributions payable in the year and contributions actually paid are shown as either accruals or prepayments in the balance sheet.

TURNOVER

Turnover represents the invoiced value, net of Value Added Tax, from the recharge of marketing services provided to Armor Inox SA.

Armor Inox UK Limited

NOTES TO THE FINANCIAL STATEMENTS

for the year ended 31 December 2013

1	TANGIBLE FIXED ASSETS	Total £
	<i>Cost</i>	
	At beginning and end of year	270
	<i>Depreciation</i>	
	At beginning of year	23
	Charge for the year	68
	At end of year	91
	<i>Net book value</i>	
	At 31 December 2013	179
	At 31 December 2012	247

2	SHARE CAPITAL	2013 £	2012 £
	Allotted, issued and unpaid: 2 ordinary shares of £1 each	2	2

3 ULTIMATE PARENT COMPANY

The company is the immediate subsidiary undertaking of Armor Inox SA a company incorporated in France.

Armor Inox SA is owned by the Middleby Corporation making it the ultimate parent.

Middleby Corporation is based in the United States of America.