

**TYNE-TEES FILTRATION LIMITED**  
**ABBREVIATED ACCOUNTS**  
**FOR THE YEAR ENDED 30 SEPTEMBER 2006**

THURSDAY



\*ANLPNO2K\*

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22/03/2007

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COMPANIES HOUSE

**Company Registration Number 976278**

**Tenon Limited**  
Sumner House  
St Thomas's Road  
Chorley  
Lancashire  
PR7 1HP

**TYNE-TEES FILTRATION LIMITED**  
**ABBREVIATED ACCOUNTS**  
**YEAR ENDED 30 SEPTEMBER 2006**

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**TYNE-TEES FILTRATION LIMITED**  
**INDEPENDENT AUDITOR'S REPORT TO TYNE-TEES FILTRATION**  
**LIMITED**  
**UNDER SECTION 247B OF THE COMPANIES ACT 1985**

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We have examined the abbreviated accounts set out on pages 2 to 5, together with the financial statements of Tyne-Tees Filtration Limited for the year ended 30 September 2006 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 auditor's 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 audit work, for this report, or for the opinions we have formed.

**Respective responsibilities of the directors and the auditor**

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.

*Tenon Audit Limited*

Tenon Audit Limited  
Registered Auditor  
Sumner House  
St Thomas's Road  
Chorley  
Lancashire  
PR7 1HP

Date: 7/2/07

# TYNE-TEES FILTRATION LIMITED

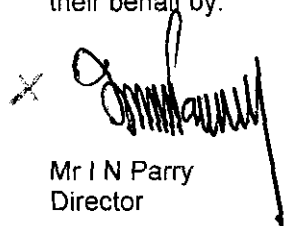
## ABBREVIATED BALANCE SHEET

30 SEPTEMBER 2006

	Note	2006 £	£	2005 £	£
<b>Fixed assets</b>	2				
Tangible assets			741,732		754,642
<b>Current assets</b>					
Stocks		329,123		478,502	
Debtors		649,044		947,706	
Cash at bank and in hand		329		499	
		<u>978,496</u>		<u>1,426,707</u>	
<b>Creditors: Amounts falling due within one year</b>	3	(1,387,040)		(1,730,776)	
<b>Net current liabilities</b>			(408,544)		(304,069)
<b>Total assets less current liabilities</b>			<u>333,188</u>		<u>450,573</u>
<b>Creditors: Amounts falling due after more than one year</b>	4		(176,549)		(163,968)
			<u>156,639</u>		<u>286,605</u>
<b>Capital and reserves</b>					
Called-up share capital	6		100,000		100,000
Revaluation reserve			114,059		114,059
Profit and loss account			(57,420)		72,546
<b>Shareholders' funds</b>			<u>156,639</u>		<u>286,605</u>

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

These abbreviated accounts were approved by the directors on 24th January 2007 and are signed on their behalf by:



Mr I N Parry  
Director

The notes on pages 3 to 5 form part of these abbreviated accounts.

**TYNE-TEES FILTRATION LIMITED**  
**NOTES TO THE ABBREVIATED ACCOUNTS**  
**YEAR ENDED 30 SEPTEMBER 2006**

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**1. Accounting policies**

**Basis of accounting**

The financial statements have been prepared under the historical cost convention, modified to include the revaluation of certain fixed assets, and in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2005).

**Going concern**

The company is reliant on the continued support of Andrew Industries Limited, and other related companies, in order to continue as a going concern. The directors have confirmed that they do not expect this support to be withdrawn in the foreseeable future and therefore the financial statements have been prepared on a going concern basis.

**Cash flow statement**

The directors have taken advantage of the exemption in Financial Reporting Standard No 1 (Revised 1996) from including a cash flow statement in the financial statements on the grounds that the company is small.

**Turnover**

The turnover shown in the profit and loss account represents amounts receivable during the year exclusive of Value Added Tax.

**Tangible fixed assets**

Tangible fixed assets are initially recorded at cost.

**Depreciation**

Depreciation is calculated so as to write off the cost of an asset, net of anticipated disposal proceeds, over the useful economic life of that asset as follows:

Freehold Property	- 2% straight line
Plant & Machinery	- 10% reducing balance / 20% straight line

**Stocks**

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items. Cost is defined as those costs incurred during the normal course of business in bringing the stocks to their present location and condition.

**Hire purchase agreements**

Assets held under hire purchase agreements are capitalised and disclosed under tangible fixed assets at their fair value. The capital element of the future payments is treated as a liability and the interest is charged to the profit and loss account on a straight line basis.

**Pension costs**

The company operates a defined contribution pension scheme and the pension charge represents the amounts payable by the company to the fund in respect of the year. The assets of the scheme are held separately from those of the company in an independently administered fund.

**TYNE-TEES FILTRATION LIMITED**  
**NOTES TO THE ABBREVIATED ACCOUNTS**  
**YEAR ENDED 30 SEPTEMBER 2006**

**1. Accounting policies** *(continued)*

**Deferred taxation**

Deferred tax is recognised in respect of all 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 or a right to pay less tax in the future have occurred by the balance sheet date with certain limited exceptions.

Deferred tax is calculated on an undiscounted basis at the tax rates that are expected to apply in the periods in which the timing differences are expected to reverse, based on tax rates and laws enacted or substantively enacted at the balance sheet date.

**Financial instruments**

Financial instruments are classified and accounted for, according to the substance of the contractual arrangement, as either 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.

**2. Fixed assets**

	<b>Tangible Assets £</b>
<b>Cost or valuation</b>	
At 1 October 2005	1,339,311
Additions	49,993
Disposals	(10,000)
At 30 September 2006	<u>1,379,304</u>
<b>Depreciation</b>	
At 1 October 2005	584,669
Charge for year	62,903
On disposals	(10,000)
At 30 September 2006	<u>637,572</u>
<b>Net book value</b>	
At 30 September 2006	<u>741,732</u>
At 30 September 2005	<u>754,642</u>

**3. Creditors: Amounts falling due within one year**

The following liabilities disclosed under creditors falling due within one year are secured by the company:

	<b>2006 £</b>	<b>2005 £</b>
Bank loans and overdrafts	299,721	225,515
Hire purchase agreements	17,787	33,211
	<u>317,508</u>	<u>258,726</u>

**TYNE-TEES FILTRATION LIMITED**  
**NOTES TO THE ABBREVIATED ACCOUNTS**  
**YEAR ENDED 30 SEPTEMBER 2006**

**4. Creditors: Amounts falling due after more than one year**

The following liabilities disclosed under creditors falling due after more than one year are secured by the company:

	2006	2005
	£	£
Bank loans and overdrafts	152,526	144,000
Hire purchase agreements	24,023	19,968
	<u>176,549</u>	<u>163,968</u>

**5. Related party transactions**

Included within other debtors is a balance of £20,681 (2005: £18,182) relating to an overdrawn directors loan account owed by Ian Parry. This was repaid post year end.

**6. Share capital**

**Authorised share capital:**

	2006	2005
	£	£
100,000 Ordinary shares of £1 each	<u>100,000</u>	<u>100,000</u>

**Allotted, called up and fully paid:**

	2006		2005	
	No	£	No	£
Ordinary shares of £1 each	100,000	100,000	100,000	100,000

**7. Post balance sheet events**

Since the year end Mr I N Parry sold 32,974 ordinary shares of £1 each to Andrew Industries Limited.