

**DYER ENVIRONMENTAL CONTROLS LIMITED**  
**ABBREVIATED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2015**



# **DYER ENVIRONMENTAL CONTROLS LIMITED**

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# DYER ENVIRONMENTAL CONTROLS LIMITED

## INDEPENDENT AUDITORS' REPORT TO DYER ENVIRONMENTAL CONTROLS LIMITED

### UNDER SECTION 449 OF THE COMPANIES ACT 2006

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We have examined the abbreviated accounts set out on pages 2 to 4, together with the financial statements of Dyer Environmental Controls Limited for the year ended 31 December 2015 prepared under section 396 of the Companies Act 2006.

This report is made solely to the company in accordance with Chapter 10 of Part 15 of the Companies Act 2006. 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 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.

**Mr Jonathan Ward (Senior Statutory Auditor)**  
for and on behalf of Booth Ainsworth LLP

*J. Ward*  
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**Chartered Accountants**  
**Statutory Auditor**

Alpha House  
4 Greek Street  
Stockport  
Cheshire  
SK3 8AB

*Booth Ainsworth LLP*

# DYER ENVIRONMENTAL CONTROLS LIMITED

## ABBREVIATED BALANCE SHEET

AS AT 31 DECEMBER 2015

	Notes	2015 £	£	2014 £	£
<b>Fixed assets</b>					
Tangible assets	2		13,520		17,505
<b>Current assets</b>					
Stocks		244,245		269,158	
Debtors		422,862		456,315	
Cash at bank and in hand		373,273		64,880	
		<u>1,040,380</u>		<u>790,353</u>	
<b>Creditors: amounts falling due within one year</b>		<u>(448,247)</u>		<u>(500,538)</u>	
<b>Net current assets</b>			592,133		289,815
<b>Total assets less current liabilities</b>			605,653		307,320
<b>Provisions for liabilities</b>			(1,889)		(2,496)
			<u>603,764</u>		<u>304,824</u>
<b>Capital and reserves</b>					
Called up share capital	3		525		525
Share premium account			4,450		4,450
Other reserves			525		525
Profit and loss account			598,264		299,324
<b>Shareholders' funds</b>			<u>603,764</u>		<u>304,824</u>

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

Approved by the Board for issue on 1/4/2016

  
S Richards  
Director

  
J M Crossley  
Director

  
H Hengstler  
Director

Company Registration No. 02670985

# **DYER ENVIRONMENTAL CONTROLS LIMITED**

## **NOTES TO THE ABBREVIATED ACCOUNTS**

**FOR THE YEAR ENDED 31 DECEMBER 2015**

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### **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 January 2015).

#### **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 represents amounts receivable for goods and services net of VAT and trade discounts.

#### **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:

Computer and office equipment	33.3% per annum straight line
Fixtures and fittings	33.3% per annum straight line

#### **1.5 Leasing**

Rentals payable under operating leases are charged against income on a straight line basis over the lease term.

#### **1.6 Stock**

Stock is valued at the lower of cost and net realisable value.

#### **1.7 Pensions**

The company operates a defined contribution scheme for the benefit of its employees. Contributions payable are charged to the profit and loss account in the year they are payable.

#### **1.8 Deferred taxation**

Deferred taxation is provided in full in respect of taxation deferred by timing differences between the treatment of certain items for taxation and accounting purposes. The deferred tax balance has not been discounted.

#### **1.9 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.

# DYER ENVIRONMENTAL CONTROLS LIMITED

## NOTES TO THE ABBREVIATED ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2015

### 2 Fixed assets

#### Tangible assets

##### Cost

At 1 January 2015

98,606

Additions

8,372

Disposals

(9,976)

At 31 December 2015

97,002

##### Depreciation

At 1 January 2015

81,101

On disposals

(9,976)

Charge for the year

12,357

At 31 December 2015

83,482

##### Net book value

At 31 December 2015

13,520

At 31 December 2014

17,505

### 3 Share capital

2015

2014

£

£

Allotted, called up and fully paid

525 Ordinary 'A' shares of £1 each

525

525

### 4 Ultimate parent company

The company is controlled by Dingfelder + Hadler AG, a company incorporated in Germany.