

Company Registration No. 02670985 (England and Wales)

DYER ENVIRONMENTAL CONTROLS LIMITED

ABBREVIATED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2014

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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

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 2014 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

[Signature]

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 2014

| | Notes | 2014 £ | £ | 2013 £ | £ |
|---|-------|-----------|---------|-----------|---------|
| Fixed assets | | | | | |
| Tangible assets | 2 | | 17,505 | | 22,868 |
| Current assets | | | | | |
| Stocks | | 269,158 | | 247,677 | |
| Debtors | | 456,315 | | 479,323 | |
| Cash at bank and in hand | | 64,880 | | 47,929 | |
| | | 790,353 | | 774,929 | |
| Creditors: amounts falling due within one year | 3 | (500,539) | | (545,885) | |
| Net current assets | | | 289,814 | | 229,044 |
| Total assets less current liabilities | | | 307,319 | | 251,912 |
| Provisions for liabilities | | | (2,496) | | (3,860) |
| | | | 304,823 | | 248,052 |
| Capital and reserves | | | | | |
| Called up share capital | 4 | | 525 | | 525 |
| Share premium account | | | 4,450 | | 4,450 |
| Other reserves | | | 525 | | 525 |
| Profit and loss account | | | 299,323 | | 242,552 |
| Shareholders' funds | | | 304,823 | | 248,052 |

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 19/5/2015


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 2014

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 Turnover

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

1.3 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 |

1.4 Leasing

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

1.5 Stock

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

1.6 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.

1.7 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.

1.8 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 2014

2 Fixed assets

Tangible assets

| | £ |
|-----------------------|---------------|
| Cost | |
| At 1 January 2014 | 93,075 |
| Additions | 5,531 |
| | <u>98,606</u> |
| At 31 December 2014 | 98,606 |
| Depreciation | |
| At 1 January 2014 | 70,207 |
| Charge for the year | 10,894 |
| | <u>81,101</u> |
| At 31 December 2014 | 81,101 |
| Net book value | |
| At 31 December 2014 | 17,505 |
| | <u>22,868</u> |
| At 31 December 2013 | <u>22,868</u> |

3 Creditors: amounts falling due within one year

The aggregate amount of creditors for which security has been given amounted to £0 (2013 - £14,975).

4 Share capital

| | 2014 £ | 2013 £ |
|---|------------|------------|
| Allotted, called up and fully paid | | |
| 525 Ordinary 'A' shares of £1 each | 525 | 525 |
| | <u>525</u> | <u>525</u> |

5 Ultimate parent company

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