



COMPANY REGISTRATION NUMBER 05825355

**POHLEN DACH UK LIMITED**  
**ABBREVIATED ACCOUNTS**  
**31 DECEMBER 2013**

TUESDAY



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30/09/2014

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COMPANIES HOUSE



**POHLEN DACH UK LIMITED**  
**ABBREVIATED ACCOUNTS**  
**YEAR ENDED 31 DECEMBER 2013**

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## **POHLEN DACH UK LIMITED**

### **INDEPENDENT AUDITOR'S REPORT TO POHLEN DACH UK LIMITED**

#### **UNDER SECTION 449 OF THE COMPANIES ACT 2006**

We have examined the abbreviated accounts, together with the financial statements of Pohlen Dach UK Limited for the year ended 31 December 2013 prepared under Section 396 of the Companies Act 2006.

This report is made solely to the company, in accordance with Section 449 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 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 work, for this report, or for the opinions we have formed.

#### **RESPECTIVE RESPONSIBILITIES OF DIRECTOR AND AUDITOR**

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.

#### **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.



## POHLEN DACH UK LIMITED

### INDEPENDENT AUDITOR'S REPORT TO POHLEN DACH UK LIMITED (continued)

#### UNDER SECTION 449 OF THE COMPANIES ACT 2006

##### OTHER INFORMATION

On ~~26/9/2009~~ we reported, as auditor of the company, to the shareholders on the financial statements prepared under Section 396 of the Companies Act 2006 for the year ended 31 December 2013, and the full text of the company audit report is reproduced below:

"We have audited the financial statements of Pohlen Dach UK Limited for the year ended 31 December 2013 which comprise the Profit and Loss Account, the Balance Sheet and the related notes. The financial reporting framework that has been applied in their preparation is applicable law and the Financial Reporting Standard for Smaller Entities (effective April 2008) (United Kingdom Generally Accepted Accounting Practice applicable to Smaller Entities).

This report is made solely to the company's shareholders, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the company's shareholders those matters we are required to state to them in an 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 and the company's shareholders as a body, for our audit work, for this report, or for the opinions we have formed.

##### RESPECTIVE RESPONSIBILITIES OF DIRECTOR AND AUDITOR

As explained more fully in the Director's Responsibilities Statement set out on page 2, the director is responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view. Our responsibility is to audit and express an opinion on the financial statements in accordance with applicable law and International Standards on Auditing (UK and Ireland). Those standards require us to comply with the Auditing Practices Board's Ethical Standards for Auditors. Because of the matters described in the Basis for Disclaimer of Opinion paragraph, however, we were not able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion.

##### SCOPE OF THE AUDIT OF THE FINANCIAL STATEMENTS

A description of the scope of an audit of financial statements is provided on the FRC's website at [www.frc.org.uk/apb/scope/private.cfm](http://www.frc.org.uk/apb/scope/private.cfm).

##### BASIS FOR DISCLAIMER OF OPINION ON FINANCIAL STATEMENTS

The audit evidence available to us was limited and we have been unable to obtain sufficient appropriate audit evidence with regards to the valuation and existence of Trade Debtors and Amounts Recoverable on Contracts.

##### DISCLAIMER OF OPINION ON FINANCIAL STATEMENTS

Because of the significance of the matter described in the Basis for Disclaimer of Opinion on Financial Statements paragraph, we have not been able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion. Accordingly we do not express an opinion on the financial statements.

##### OPINION ON OTHER MATTER PRESCRIBED BY THE COMPANIES ACT 2006

Notwithstanding our disclaimer of opinion on the financial statements, in our opinion the information given in the Director's Report for the financial year for which the financial statements are prepared is consistent with the financial statements.



## POHLEN DACH UK LIMITED

### INDEPENDENT AUDITOR'S REPORT TO POHLEN DACH UK LIMITED *(continued)*

#### UNDER SECTION 449 OF THE COMPANIES ACT 2006

##### **MATTERS ON WHICH WE ARE REQUIRED TO REPORT BY EXCEPTION**

Arising from the limitation of our work referred to above:

- we have not obtained all the information and explanations that we considered necessary for the purpose of our audit; and
- we were unable to determine whether adequate accounting records had been kept.

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:

- returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of directors' remuneration specified by law are not made; or
- the director was not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemption from the requirement to prepare a strategic report and in preparing the director's report."

*Ellacotts LLP*

DAVID STEVENS  
(Senior Statutory Auditor)  
For and on behalf of ELLACOTTS LLP  
Chartered Accountants & Statutory Auditor

Countrywide House  
23 West Bar  
Banbury  
Oxfordshire  
OX16 9SA

*26 September 2014*



**POHLEN DACH UK LIMITED**  
**ABBREVIATED BALANCE SHEET**

**31 DECEMBER 2013**

	Note	2013 £	2012 £
<b>FIXED ASSETS</b>	<b>2</b>		
Tangible assets		-	-
<b>CURRENT ASSETS</b>			
Debtors		93,442	94,037
Cash at bank and in hand		8,780	16,301
		<u>102,222</u>	<u>110,338</u>
<b>CREDITORS: Amounts falling due within one year</b>		<u>84,829</u>	<u>84,989</u>
<b>NET CURRENT ASSETS</b>		<u>17,393</u>	<u>25,349</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>17,393</u>	<u>25,349</u>
<b>CAPITAL AND RESERVES</b>			
Called-up equity share capital	4	100	100
Profit and loss account		<u>17,293</u>	<u>25,249</u>
<b>SHAREHOLDERS' FUNDS</b>		<u>17,393</u>	<u>25,349</u>

These abbreviated accounts have been prepared in accordance with the special provisions applicable to companies subject to the small companies regime.

These abbreviated accounts were approved and signed by the director and authorised for issue on 24/9/14

Mr H Pohlen  
Director

Company Registration Number: 05825355

The notes on pages 5 to 7 form part of these abbreviated accounts.



**POHLEN DACH UK LIMITED**  
**NOTES TO THE ABBREVIATED ACCOUNTS**  
**YEAR ENDED 31 DECEMBER 2013**

**1. ACCOUNTING POLICIES**

**Basis of accounting**

The financial statements have been prepared under the historical cost convention, and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008).

Despite the company registering a loss for the past three years, the directors and the parent company Pohlen-Bedachungen GmbH & Co KG will continue to provide on going support to the company so it can meet its day to day working capital requirements, therefore they believe the company is a going concern and have prepared the accounts on this basis.

**Turnover**

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

In respect of long-term contracts and contracts for on-going services, turnover represents the value of work done in the year, including estimates of amounts not invoiced. Turnover in respect of long-term contracts and contracts for on-going services is recognised by reference to the stage of completion.

**Fixed assets**

All fixed assets are initially recorded at cost.

**Depreciation**

Depreciation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful economic life of that asset as follows:

Plant & Machinery                      -    25 % Straight Line

**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 have occurred at that date that will result in an obligation to pay more, or a right to pay less or to receive more tax, with the following exceptions:

Provision is made for tax on gains arising from the revaluation (and similar fair value adjustments) of fixed assets, and gains on disposal of fixed assets that have been rolled over into replacement assets, only to the extent that, at the balance sheet date, there is a binding agreement to dispose of the assets concerned. However, no provision is made where, on the basis of all available evidence at the balance sheet date, it is more likely than not that the taxable gain will be rolled over into replacement assets and charged to tax only where the replacement assets are sold.

Deferred tax assets are recognised only to the extent that the director considers that it is more likely than not that there will be suitable taxable profits from which the future reversal of the underlying timing differences can be deducted.



**POHLEN DACH UK LIMITED**  
**NOTES TO THE ABBREVIATED ACCOUNTS**  
**YEAR ENDED 31 DECEMBER 2013**

**1. ACCOUNTING POLICIES** *(continued)*

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

**Foreign currencies**

Assets and liabilities in foreign currencies are translated into sterling at the rates of exchange ruling at the balance sheet date. Transactions in foreign currencies are translated into sterling at the rate of exchange ruling at the date of the transaction. Exchange differences are taken into account in arriving at the operating profit.

**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</b>	
At 1 January 2013 and 31 December 2013	<u><u>6,590</u></u>
<b>DEPRECIATION</b>	
At 1 January 2013	<u><u>6,590</u></u>
At 31 December 2013	<u><u>6,590</u></u>
<b>NET BOOK VALUE</b>	
At 31 December 2013	<u><u>—</u></u>
At 31 December 2012	<u><u>—</u></u>

**3. RELATED PARTY TRANSACTIONS**

The company has taken advantage of the exemptions available under the Financial Reporting Standard for Smaller Entities from disclosing transactions with other wholly owned subsidiary companies of the Pohlen-Bedachungen GmbH & Co KG group. There were no other related party transactions in the year that required disclosure (2012 £Nil).

**4. SHARE CAPITAL**

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

	2013		2012	
	No	£	No	£
Ordinary shares of £1 each	<u>100</u>	<u>100</u>	<u>100</u>	<u>100</u>





**POHLEN DACH UK LIMITED**  
**NOTES TO THE ABBREVIATED ACCOUNTS**  
**YEAR ENDED 31 DECEMBER 2013**

**5. ULTIMATE PARENT COMPANY**

The company's parent undertaking, which is also the ultimate parent undertaking of the smallest and largest group of undertakings for which group accounts are drawn up and of which the company is a member, is Pohlen-Bedachungen GmbH & Co KG, a company incorporated in Germany.

Copies of the accounts of Pohlen-Bedachungen GmbH & Co KG are available from its Head Office in Geilenkirchen, Germany.

The ultimate controlling party is Mr H Pohlen by virtue of his owning 98% of the issued share capital of the ultimate parent company.