

Registered number

06858000

Diesel Emission Control Limited

Abbreviated Accounts

31 December 2013

## **Diesel Emission Control Limited**

### **Chartered Accountants' report to the board of directors on the preparation of the unaudited abbreviated accounts of Diesel Emission Control Limited for the year ended 31 December 2013**

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the abbreviated accounts of Diesel Emission Control Limited for the year ended 31 December 2013 which comprise of the balance sheet and the related notes from the company's accounting records and from information and explanations you have given us.

As a practising member firm of the Institute of Chartered Accountants in England and Wales, we are subject to its ethical and other professional requirements which are detailed at [icaew.com/membershandbook](http://icaew.com/membershandbook).

This report is made solely to the Board of Directors of Diesel Emission Control Limited, as a body, in accordance with the terms of our engagement. Our work has been undertaken solely to prepare for your approval the accounts of Diesel Emission Control Limited and state those matters that we have agreed to state to the Board of Directors of Diesel Emission Control Limited, as a body, in this report in accordance with AAF 2/10 as detailed at [icaew.com/compilation](http://icaew.com/compilation). To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Diesel Emission Control Limited and its Board of Directors as a body for our work or for this report.

It is your duty to ensure that Diesel Emission Control Limited has kept adequate accounting records and to prepare statutory accounts that give a true and fair view of the assets, liabilities, financial position and profit of Diesel Emission Control Limited. You consider that Diesel Emission Control Limited is exempt from the statutory audit requirement for the year.

We have not been instructed to carry out an audit or a review of the accounts of Diesel Emission Control Limited. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the abbreviated accounts.

V Kapadia & Co  
Chartered Accountants  
53 Sheen Lane  
LONDON SW14 8AB

8 May 2014

**Diesel Emission Control Limited****Registered number:** 06858000**Abbreviated Balance Sheet****as at 31 December 2013**

	Notes	2013 £	2012 £
<b>Current assets</b>			
Stocks	-	40,323	
Debtors	173,943	65,559	
Cash at bank and in hand	48,908	11,358	
	<u>222,851</u>	<u>117,240</u>	
<b>Creditors: amounts falling due within one year</b>	(357,465)	(290,190)	
<b>Net current liabilities</b>		<u>(134,614)</u>	<u>(172,950)</u>
<b>Net liabilities</b>		<u>(134,614)</u>	<u>(172,950)</u>
<b>Capital and reserves</b>			
Called up share capital	2	100	100
Profit and loss account		(134,714)	(173,050)
<b>Shareholder's funds</b>		<u>(134,614)</u>	<u>(172,950)</u>

The directors are satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

The member has not required the company to obtain an audit in accordance with section 476 of the Act.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The accounts have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006 applicable to companies subject to the small companies regime.

C Van Mullem

Director

Approved by the board on 8 May 2014

**Diesel Emission Control Limited**  
**Notes to the Abbreviated Accounts**  
**for the year ended 31 December 2013**

**1 Accounting policies**

***Basis of preparation***

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

***Turnover***

Turnover represents the value, net of value added tax and discounts, of goods provided to customers and work carried out in respect of services provided to customers.

***Stocks***

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

***Foreign currencies***

Transactions in foreign currencies are recorded at the rate ruling at the date of the transaction. Monetary assets and liabilities denominated in foreign currencies are translated at the rate of exchange ruling at the balance sheet date. All differences are taken to the profit and loss account.

<b>2 Share capital</b>	<b>Nominal value</b>	<b>2013 Number</b>	<b>2013 £</b>	<b>2012 £</b>
Allotted, called up and fully paid:				
Ordinary shares	£1 each	100	<u>100</u>	<u>100</u>

This document was delivered using electronic communications and authenticated in accordance with the registrar's rules relating to electronic form, authentication and manner of delivery under section 1072 of the Companies Act 2006.