

**REGISTERED NUMBER: 09200024 (England and Wales)**

**AERO CONTROLS & DLE CONSULTANTS LTD**  
**UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 SEPTEMBER 2017**

**CONTENTS OF THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 SEPTEMBER 2017**

	<b>Page</b>
<b>Company Information</b>	<b>1</b>
<b>Statement of Financial Position</b>	<b>2</b>
<b>Notes to the Financial Statements</b>	<b>3 to 4</b>

**AERO CONTROLS & DLE CONSULTANTS LTD**

**COMPANY INFORMATION  
FOR THE YEAR ENDED 30 SEPTEMBER 2017**

**DIRECTORS:**

P M Campbell  
S Gammelsaether

**REGISTERED OFFICE:**

4 Henley Way  
Doddington Road  
Lincoln  
Lincolnshire  
LN6 3QR

**REGISTERED NUMBER:**

09200024 (England and Wales)

**ACCOUNTANTS:**

Duncan & Toplis Limited  
4 Henley Way  
Doddington Road  
Lincoln  
Lincolnshire  
LN6 3QR

**STATEMENT OF FINANCIAL POSITION  
30 SEPTEMBER 2017**

	Notes	2017 £	2016 £
<b>CURRENT ASSETS</b>			
Debtors	3	263,126	86,806
Cash at bank		<u>37,696</u>	<u>198,100</u>
		300,822	284,906
<b>CREDITORS</b>			
Amounts falling due within one year	4	<u>192,342</u>	<u>95,840</u>
<b>NET CURRENT ASSETS</b>		<u>108,480</u>	<u>189,066</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>108,480</u>	<u>189,066</u>
<b>CAPITAL AND RESERVES</b>			
Called up share capital	5	200	200
Retained earnings		<u>108,280</u>	<u>188,866</u>
<b>SHAREHOLDERS' FUNDS</b>		<u>108,480</u>	<u>189,066</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 September 2017.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 September 2017 in accordance with Section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for:

- (a) ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of each financial year and of its profit or loss for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.
- (b)

The financial statements have been prepared and delivered in accordance with the provisions of Part 15 of the Companies Act 2006 relating to small companies.

In accordance with Section 444 of the Companies Act 2006, the Income Statement has not been delivered.

The financial statements were approved by the Board of Directors on 1 February 2018 and were signed on its behalf by:

P M Campbell - Director

S Gammelsaether - Director

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 SEPTEMBER 2017**

**1. STATUTORY INFORMATION**

Aero Controls & DLE Consultants Ltd is a private company, limited by shares, registered in England and Wales. The company's registered number and registered office address can be found on the Company Information page.

The presentation currency of the financial statements is the Pound Sterling (£).

**2. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

These financial statements have been prepared in accordance with the provisions of Section 1A "Small Entities" of Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

**First year adoption of Financial Reporting Standard 102 (FRS 102) Section 1A**

These financial statements for the year ended 30 September 2017 are the first that are prepared in accordance with FRS 102 Section 1A. The previous financial statements were prepared in accordance with UK GAAP, the date of transition to FRS 102 Section 1A is 1 October 2015.

**Turnover**

Turnover represents amounts charged to customers or goods and services provided during the year, excluding value added tax and trade discounts. Sales are recognised upon delivery to the customer

**Taxation**

Taxation for the year comprises current and deferred tax. Tax is recognised in the Income Statement, except to the extent that it relates to items recognised in other comprehensive income or directly in equity.

Current or deferred taxation assets and liabilities are not discounted.

Current tax is recognised at the amount of tax payable using the tax rates and laws that have been enacted or substantively enacted by the statement of financial position date.

**Deferred tax**

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the statement of financial position date.

Timing differences arise from the inclusion of income and expenses in tax assessments in periods different from those in which they are recognised in financial statements. Deferred tax is measured using tax rates and laws that have been enacted or substantively enacted by the year end and that are expected to apply to the reversal of the timing difference.

Unrelieved tax losses and other deferred tax assets are recognised only to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits.

**Foreign currencies**

Assets and liabilities in foreign currencies are translated into sterling at the rates of exchange ruling at the statement of financial position date. Transactions in foreign currencies are translated into sterling at the rate of exchange ruling at the date of transaction. Exchange differences are taken into account in arriving at the operating result.

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 30 SEPTEMBER 2017

3. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2017	2016
	£	£
Trade debtors	191,914	13,048
Other debtors	<u>71,212</u>	<u>73,758</u>
	<u>263,126</u>	<u>86,806</u>

4. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2017	2016
	£	£
Trade creditors	18,668	-
Taxation and social security	76,892	59,937
Other creditors	<u>96,782</u>	<u>35,903</u>
	<u>192,342</u>	<u>95,840</u>

5. CALLED UP SHARE CAPITAL

Allotted, issued and fully paid:			2017	2016
Number:	Class:	Nominal value:	£	£
200	Ordinary	£1	<u>200</u>	<u>200</u>

6. FIRST YEAR ADOPTION

The company has adopted FRS 102 for the first time in the period ended 30th September 2017. The reported financial position and financial performance for the previous period are not affected by the transition to FRS 102.

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.