

**Perimax (Scotland) Limited**  
**Report of the Directors and**  
**Audited Financial Statements for the Year Ended 31 December 2016**

WEDNESDAY



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for the Year Ended 31 December 2016**

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**Perimax (Scotland) Limited**  
**Company Information**  
**for the Year Ended 31 December 2016**

**DIRECTORS:** A R Smith  
J G Braide

**SECRETARY:** J G Braide

**REGISTERED OFFICE:** Sir William Smith Road  
Kirkton Industrial Estate  
Arbroath  
Angus  
DD11 3RD

**REGISTERED NUMBER:** 00083460

**SENIOR STATUTORY AUDITOR:** David Harrison FCCA

**AUDITORS:** Paylings  
Accountants  
Statutory Auditors  
7 The Office Campus  
Paragon Business Village  
Red Hall Court  
Wakefield  
West Yorkshire  
WF1 2UY

**SOLICITORS:** Ramsdens Solicitors  
7 King Street  
Mirfield  
West Yorkshire  
WF14 8AW

**Report of the Directors  
for the Year Ended 31 December 2016**

The directors present their report with the financial statements of the company for the year ended 31 December 2016.

**CESSATION OF TRADING**

The company ceased trading on 31 December 2012.

**DIRECTORS**

The directors shown below have held office during the whole of the period from 1 January 2016 to the date of this report.

A R Smith  
J G Braide

**STATEMENT OF DIRECTORS' RESPONSIBILITIES**

The directors are responsible for preparing the Report of the Directors and the financial statements in accordance with applicable law and regulations.

Company law requires the directors to prepare financial statements for each financial year. Under that law the directors have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under company law the directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the company and of the profit or loss of the company for that period. In preparing these financial statements, the directors are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and accounting estimates that are reasonable and prudent;

The directors are responsible for keeping adequate accounting records that are sufficient to show and explain the company's transactions and disclose with reasonable accuracy at any time the financial position of the company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

**STATEMENT AS TO DISCLOSURE OF INFORMATION TO AUDITORS**

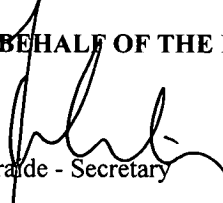
So far as the directors are aware, there is no relevant audit information (as defined by Section 418 of the Companies Act 2006) of which the company's auditors are unaware, and each director has taken all the steps that he ought to have taken as a director in order to make himself aware of any relevant audit information and to establish that the company's auditors are aware of that information.

**AUDITORS**

The auditors, Paylings, will be proposed for re-appointment at the forthcoming Annual General Meeting.

This report has been prepared in accordance with the provisions of Part 15 of the Companies Act 2006 relating to small companies.

**ON BEHALF OF THE BOARD:**

  
J G Braide - Secretary

6 March 2017

## **Report of the Independent Auditors to the Members of Perimax (Scotland) Limited**

We have audited the financial statements of Perimax (Scotland) Limited for the year ended 31 December 2016 on pages five to six. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

This report is made solely to the company's members, 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 members those matters we are required to state to them in a Report of the Auditors 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 members as a body, for our audit work, for this report, or for the opinions we have formed.

### **Respective responsibilities of directors and auditors**

As explained more fully in the Statement of Directors' Responsibilities set out on page two, the directors are 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.

### **Scope of the audit of the financial statements**

An audit involves obtaining evidence about the amounts and disclosures in the financial statements sufficient to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or error. This includes an assessment of: whether the accounting policies are appropriate to the company's circumstances and have been consistently applied and adequately disclosed; the reasonableness of significant accounting estimates made by the directors; and the overall presentation of the financial statements. In addition, we read all the financial and non-financial information in the Report of the Directors to identify material inconsistencies with the audited financial statements and to identify any information that is apparently materially incorrect based on, or materially inconsistent with, the knowledge acquired by us in the course of performing the audit. If we become aware of any apparent material misstatements or inconsistencies we consider the implications for our report.

### **Opinion on financial statements**

In our opinion the financial statements:

- give a true and fair view of the state of the company's affairs as at 31 December 2016;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

### **Opinion on other matter prescribed by the Companies Act 2006**

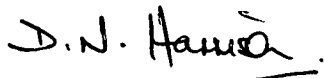
In our opinion the information given in the Report of the Directors for the financial year for which the financial statements are prepared is consistent with the financial statements.

**Report of the Independent Auditors to the Members of  
Perimax (Scotland) Limited**

**Matters on which we are required to report by exception**

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:

- adequate accounting records have not been kept, or 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
- we have not received all the information and explanations we require for our audit; or
- the directors were 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 or in preparing the Report of the Directors.



David Harrison FCCA (Senior Statutory Auditor)

for and on behalf of Paylings

Accountants

Statutory Auditors

7 The Office Campus

Paragon Business Village

Red Hall Court

Wakefield

West Yorkshire

WF1 2UY

6 March 2017

**Balance Sheet**  
**31 December 2016**

	Notes	2016 £	2015 £
<b>CURRENT ASSETS</b>			
Debtors	3	<u>1,752,552</u>	<u>1,752,552</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u><u>1,752,552</u></u>	<u><u>1,752,552</u></u>
<b>CAPITAL AND RESERVES</b>			
Called up share capital		100,000	100,000
Retained earnings		<u>1,652,552</u>	<u>1,652,552</u>
<b>SHAREHOLDERS' FUNDS</b>		<u><u>1,752,552</u></u>	<u><u>1,752,552</u></u>

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

The financial statements were approved by the Board of Directors on 6 March 2017 and were signed on its behalf by:



A R Smith - Director

**Income Statement**  
**for the Year Ended 31 December 2016**

During the financial year and the preceding financial year the company has not traded and has received no income and incurred no expenditure. Consequently, during those periods the company has made neither a surplus nor a deficit.

Notes to the Financial Statements  
for the Year Ended 31 December 2016

1. **STATUTORY INFORMATION**

Perimax (Scotland) Limited is a private company, limited by shares, registered in Not specified/Other. The company's registered number and registered office address can be found on the Company Information page.

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.

3. **DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2016	2015
	£	£
Amounts owed by group undertakings	<u>1,752,552</u>	<u>1,752,552</u>

4. **ULTIMATE CONTROLLING PARTY**

The controlling party is SARIA Limited.

The ultimate controlling party is the Rethmann family.

The ultimate controlling entity owned by the Rethmann family is Rethmann SE & Co. KG.