

**Registered Number 04131173**

**ABTECH (UK) LIMITED**

**Abbreviated Accounts**

**31 December 2009**

ABTECH (UK) LIMITED

Registered Number 04131173

Balance Sheet as at 31 December 2009

	Notes	2009 £	2008 £
<b>Fixed assets</b>			
Tangible	2	13,196	17,594
Total fixed assets		13,196	17,594
<b>Current assets</b>			
Stocks		97,400	54,855
Debtors		360,278	165,877
Total current assets		<u>457,678</u>	<u>220,732</u>
<b>Creditors: amounts falling due within one year</b>		(467,279)	(364,288)
Net current assets		(9,601)	(143,556)
Total assets less current liabilities		<u>3,595</u>	<u>(125,962)</u>
Provisions for liabilities and charges		(1,878)	(1,760)
Total net Assets (liabilities)		1,717	(127,722)
<b>Capital and reserves</b>			
Called up share capital		2	2
Profit and loss account		1,715	(127,724)
Shareholders funds		<u>1,717</u>	<u>(127,722)</u>

- a. For the year ending 31 December 2009 the company was entitled to exemption under section 477(2) of the Companies Act 2006.
- b. The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006
- c. The directors acknowledge their responsibility for:
  - i. ensuring the company keeps accounting records which comply with Section 386; and
  - ii. preparing accounts which give a true and fair view of the state of affairs of the company as at the end of the financial year, and of its profit or loss for the financial year, in accordance with the requirements of section 393, and which otherwise comply with the requirements of the Companies Act relating to accounts, so far as is applicable to the company.
- d. These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

Approved by the board on 29 September 2010

And signed on their behalf by:

Mr D Greentree, Director

**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 1068 of the Companies Act 2006.**

**Notes to the abbreviated accounts**

For the year ending 31 December 2009

**1 Accounting policies**

The accounts have been prepared under the historical cost convention, and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008). Work in Progress Work in progress is valued on the basis of direct costs plus attributable overheads based on the normal level of activity. Provision is made for any foreseeable losses where appropriate. No element of profit is included in the valuation of work in progress.

Hire Purchase Agreements Assets held under hire purchase agreements are capitalised and disclosed under tangible fixed assets at their fair value. The capital element of the future payments is treated as a liability and the interest is charged to the profit and loss account on a straight line basis.

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

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.

Going Concern The accounts have been prepared on a going concern basis as the directors have expressed a willingness to support the company for the foreseeable future.

**Turnover**

The turnover shown in the profit and loss account represents amounts invoices 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.

**Depreciation**

Depreciation has been provided at the following rates in order to write off the assets over their estimated useful lives.

Plant and Machinery	25.00% Reducing Balance
Fixtures and Fittings	25.00% Reducing Balance

**2 Tangible fixed assets**

Cost	£
At 31 December 2008	30,053
additions	
disposals	
revaluations	
transfers	
At 31 December 2009	<u>30,053</u>

Depreciation	
At 31 December 2008	12,459
Charge for year	4,398
on disposals	
At 31 December 2009	<u>16,857</u>
Net Book Value	
At 31 December 2008	17,594
At 31 December 2009	<u>13,196</u>