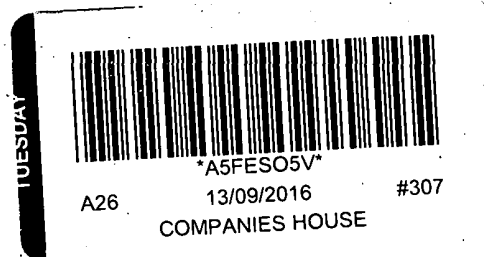


COMPANY REGISTRATION NUMBER 04131173

ABTECH (UK) LIMITED
UNAUDITED ABBREVIATED ACCOUNTS
31 DECEMBER 2015



ABTECH (UK) LIMITED
ABBREVIATED ACCOUNTS
YEAR ENDED 31 DECEMBER 2015

CONTENTS	PAGE
Abbreviated balance sheet	1
Notes to the abbreviated accounts	2

ABTECH (UK) LIMITED
ABBREVIATED BALANCE SHEET
31 DECEMBER 2015

	Note	2015 £	2014 £
FIXED ASSETS	2		
Tangible assets		<u>4,237</u>	<u>5,650</u>
CURRENT ASSETS			
Stocks		39,755	68,673
Debtors		610,500	537,072
Cash at bank and in hand		<u>253,355</u>	<u>19,934</u>
		903,610	625,679
CREDITORS: Amounts falling due within one year		<u>(690,634)</u>	<u>(788,083)</u>
NET CURRENT ASSETS/(LIABILITIES)		<u>212,976</u>	<u>(162,404)</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>217,213</u>	<u>(156,754)</u>
CREDITORS: Amounts falling due after more than one year		-	(6,044)
PROVISIONS FOR LIABILITIES		<u>(443)</u>	-
		<u>216,770</u>	<u>(162,798)</u>
CAPITAL AND RESERVES			
Called up equity share capital	3	2	2
Profit and loss account		<u>216,768</u>	<u>(162,800)</u>
SHAREHOLDERS' FUNDS/(DEFICIT)		<u>216,770</u>	<u>(162,798)</u>

For the year ended 31 December 2015 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

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 by the directors and authorised for issue on 22 August 2016, and are signed on their behalf by:


Mr D Greentree

Company Registration Number: 04131173.

The notes on pages 2 to 3 form part of these abbreviated accounts.

ABTECH (UK) LIMITED
NOTES TO THE ABBREVIATED ACCOUNTS
YEAR ENDED 31 DECEMBER 2015

1. ACCOUNTING POLICIES

Basis of accounting

The accounts have been prepared under the historical cost convention, and in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2015).

Turnover

The turnover shown in the profit and loss account represents amounts invoiced 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% Reducing Balance
Motor Vehicles	-	25% Reducing Balance
Office Furniture & Equipment	-	25% Reducing Balance

Work in progress

Work in progress is valued on the basis of direct costs plus attributable overheads based on 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 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:

ABTECH (UK) LIMITED
NOTES TO THE ABBREVIATED ACCOUNTS
YEAR ENDED 31 DECEMBER 2015

1. ACCOUNTING POLICIES *(continued)*

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 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 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.

2. FIXED ASSETS

	Tangible Assets £
COST	
At 1 January 2015 and 31 December 2015	<u>37,471</u>
DEPRECIATION	
At 1 January 2015	31,821
Charge for year	<u>1,413</u>
At 31 December 2015	<u>33,234</u>
NET BOOK VALUE	
At 31 December 2015	<u>4,237</u>
At 31 December 2014	<u>5,650</u>

3. SHARE CAPITAL

Allotted, called up and fully paid:

	2015		2014	
	No	£	No	£
Ordinary shares of £1 each	<u>2</u>	<u>2</u>	<u>2</u>	<u>2</u>