Registered Number 04267687

ABINTRA LIMITED

Abbreviated Accounts

31 August 2016

ABINTRA LIMITED Registered Number 04267687

Balance Sheet as at 31 August 2016

	Notes	2016		2015	
	2	£	£	£	£
Fixed assets	3				
Tangible			151,513		210,086
			151,513		210,086
Current assets					
Debtors		640,913		222,763	
Cash at bank and in hand		90,221		434,264	
Total current assets		731,134		657,027	
Creditors: amounts falling due within one year		(202,131)		(234,407)	
Net current assets (liabilities)			529,003		422,620
Total assets less current liabilities			680,516		632,706
Provisions for liabilities			(25,019)		(35,574)
Total net assets (liabilities)			655,497		597,132
Capital and reserves					
Called up share capital	5		300		300
Profit and loss account			655,197		596,832

Shareholders funds	655,497	597,132

a. For the year ending 31 August 2016 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.
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 responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.
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 28 June 2017

And signed on their behalf by:
Mr A R Booty, Director
Mr P A Hallam, 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 August 2016

1 **Accounting policies**

Basis of accounting
The financial statements 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.

Pension costs
The company operates a defined contribution pension scheme for employees. The assets of the scheme are held separately from those of the company. The annual contributions payable are charged to the profit and loss account.

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: 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.

Fixed Assets
All fixed assets are initially recorded at cost.

Financial Instruments
Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the entity after deducting all of its financial liabilities. Where the contractual obligations of financial instruments (including share capital) are equivalent to a similar debt instrument, those financial instruments are classed as financial liabilities. Financial liabilities are presented as such in the balance sheet. Finance costs and gains or losses relating

to financial liabilities are included in the profit and loss account. Finance costs are calculated so as to produce a constant rate of return on the outstanding liability. Where the contractual terms of share capital do not have any terms meeting the definition of a financial liability then this is classed as an equity instrument. Dividends and distributions relating to equity instruments are debited direct to equity.

Depreciation

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

Plant & Machinery	25% Straight line

2 **Exchange rate**

Transactions in foreign currencies are translated at the exchange rate ruling at the date of the transaction. Monetary assets and liabilities denominated in foreign currencies are retranslated at the rate of exchange ruling at the balance sheet date. Non-monetary items carried at fair value that are denominated in foreign currencies are re-translated at the rates prevailing on the date when the fair value was determined. Non-monetary items that are measured at historical cost in a foreign currency are not re-translated. Exchange differences arising on the settlement of monetary items and on the retranslation of monetary items are taken to the profit and loss account. Exchange differences arising on non-monetary items, carried at fair value, are included in the profit and loss account, except for the differences arising on the retranslation of non-monetary items in respect of which gains and losses are recorded in equity. For such non-monetary items, any exchange component of that gain or loss is also recognised directly in equity.

3 **Fixed Assets**

	Tangible Assets	Total
Cost or valuation	**£**	**£**
At 01 September 2015	771,552	771,552
Additions	78,607	78,607
At 31 August 2016	850,159	850,159
Depreciation		
At 01 September 2015	561,466	561,466
Charge for year	137,180	137,180
At 31 August 2016	698,646	698,646
Net Book Value		
At 31 August 2016	151,513	151,513
At 31 August 2015	210,086	210,086

4 **Creditors: amounts falling due after more than one year**

5 **Share capital**

	2016	2015
	£	**£**
Authorised share capital:		
1000 Ordinary of £1 each	1,000	1,000

Allotted, called up and fully paid:

300 Ordinary of £1 each	300	300

6 **Balance sheet Spare note 21 (user defined)**

Ultimate Controlling Party The company remained under the control of its directors who between them own all of the issued share capital.