

Company Registration No. 05720364 (England and Wales)

**FLUE GAS TREATMENT LIMITED**  
**UNAUDITED ABBREVIATED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 JULY 2016**

# FLUE GAS TREATMENT LIMITED

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# FLUE GAS TREATMENT LIMITED

## ABBREVIATED BALANCE SHEET

AS AT 31 JULY 2016

		2016		2015	
	Notes	£	£	£	£
<b>Fixed assets</b>					
Intangible assets	2	-		1,400	
Tangible assets	2	1,652		812	
		1,652		2,212	
<b>Current assets</b>					
Stocks		2,431		4,026	
Debtors		34,830		13,242	
Cash at bank and in hand		12,160		341	
		49,421		17,609	
<b>Creditors: amounts falling due within one year</b>		(24,515)		(13,330)	
<b>Net current assets</b>			24,906		4,279
<b>Total assets less current liabilities</b>			26,558		6,491
<b>Provisions for liabilities</b>			(331)		(162)
			26,227		6,329
<b>Capital and reserves</b>					
Called up share capital	3	100		100	
Profit and loss account		26,127		6,229	
<b>Shareholders' funds</b>		26,227		6,329	

## **FLUE GAS TREATMENT LIMITED**

### **ABBREVIATED BALANCE SHEET (CONTINUED)**

**AS AT 31 JULY 2016**

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For the financial year ended 31 July 2016 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Director's responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The director acknowledges his responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

These abbreviated financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

Approved by the Board for issue on 24 April 2017

Mr R A Hope  
**Director**

**Company Registration No. 05720364**

# FLUE GAS TREATMENT LIMITED

## NOTES TO THE ABBREVIATED ACCOUNTS

FOR THE YEAR ENDED 31 JULY 2016

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### 1 Accounting policies

#### 1.1 Accounting convention

The financial statements are prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2015).

#### 1.2 Compliance with accounting standards

The financial statements are prepared in accordance with applicable United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), which have been applied consistently (except as otherwise stated).

#### 1.3 Turnover

Turnover represents amounts receivable for goods and services net of VAT and trade discounts.

#### 1.4 Goodwill

Acquired goodwill is written off in equal annual instalments over its estimated useful economic life of 10 years.

#### 1.5 Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life, as follows:

Computer equipment	3 years straight line
Fixtures, fittings and equipment	25% reducing balance

#### 1.6 Stock

Stock is valued at the lower of cost and net realisable value.

#### 1.7 Revenue recognition

Revenue is recognised as earned when, and to the extent that, the firm obtains the right to consideration in exchange for its performance under these contracts. It is measured at the fair value of the right to consideration, which represents amounts chargeable to clients, including expenses and disbursements but excluding value added tax.

Revenue is generally recognised as contract activity progresses so that for incomplete contracts it reflects the partial performance of the contractual obligations. For such contracts the amount of revenue reflects the accrual of the right to consideration by reference to the value of work performed.

The company operates a defined contribution scheme for the benefit of its employees. Contributions payable are charged to the profit and loss account in the year they are payable.

# FLUE GAS TREATMENT LIMITED

## NOTES TO THE ABBREVIATED ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 31 JULY 2016

### 2 Fixed assets

	Intangible assets	Tangible assets	Total
	assets		
	£	£	£
<b>Cost</b>			
At 1 August 2015	14,000	5,366	19,366
Additions	-	1,483	1,483
	<u>14,000</u>	<u>6,849</u>	<u>20,849</u>
At 31 July 2016	14,000	6,849	20,849
<b>Depreciation</b>			
At 1 August 2015	12,600	4,554	17,154
Charge for the year	1,400	643	2,043
	<u>14,000</u>	<u>5,197</u>	<u>19,197</u>
At 31 July 2016	14,000	5,197	19,197
<b>Net book value</b>			
At 31 July 2016	-	1,652	1,652
	<u><u>1,400</u></u>	<u><u>812</u></u>	<u><u>2,212</u></u>
At 31 July 2015	1,400	812	2,212

### 3 Share capital

	2016	2015
	£	£
<b>Allotted, called up and fully paid</b>		
100 Ordinary shares of £1 each	100	100
	<u><u>100</u></u>	<u><u>100</u></u>

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