

Registration number 6161156

BOA Recycling (UK) Limited

Abbreviated accounts

for the year ended 31 December 2010

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BOA Recycling (UK) Limited

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**Independent auditors' report to BOA Recycling (UK) Limited
under Section 449 of the Companies Act 2006**

We have examined the abbreviated accounts set out on pages 2 to 4 together with the financial statements of BOA Recycling (UK) Limited for the year ended 31 December 2010 prepared under Section 396 of the Companies Act 2006

This report is made solely to the company, in accordance with Section 449 of the Companies Act 2006. Our work has been undertaken so that we might state to the company those matters we are required to state to it in a special auditor's report 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 for our audit work, for this report, or for the opinions we have formed.

Respective responsibilities of the directors and the auditors

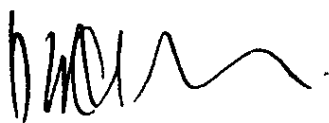
The directors are responsible for preparing the abbreviated accounts in accordance with Section 444 of the Companies Act 2006. It is our responsibility to form an independent opinion as to whether the company is entitled to deliver abbreviated accounts to the Registrar of Companies and whether the abbreviated accounts have been properly prepared in accordance with the regulations made under that section and to report our opinion to you.

Basis of opinion

We conducted our work in accordance with Bulletin 2008/4 "The special auditor's report on abbreviated accounts in the United Kingdom" issued by the Auditing Practices Board. In accordance with that Bulletin we have carried out the procedures we consider necessary to confirm, by reference to the financial statements, that the company is entitled to deliver abbreviated accounts and that the abbreviated accounts to be delivered are properly prepared.

Opinion

In our opinion the company is entitled to deliver abbreviated accounts prepared in accordance with Sections 444(1) and (3) of the Companies Act 2006, and the abbreviated accounts have been properly prepared in accordance with those provisions.



**D C Blofield BSc FCA MEWI (senior statutory auditor)
For and on behalf of Caerwyn Jones
Chartered Accountants and
Registered Auditors**

24 March 2011

**Emstrey House
Shrewsbury Business Park
Shrewsbury
SY2 6LG**

BOA Recycling (UK) Limited

**Abbreviated balance sheet
as at 31 December 2010**

		2010		2009	
	Notes	£	£	£	£
Fixed assets					
Tangible assets	3		1,969		2,471
Current assets					
Stocks		26,397		26,905	
Debtors		171,160		117,797	
Cash at bank and in hand		24,767		14,008	
		<u>222,324</u>		<u>158,710</u>	
Creditors: amounts falling due within one year		<u>(217,420)</u>		<u>(157,267)</u>	
Net current assets			<u>4,904</u>		<u>1,443</u>
Total assets less current liabilities			6,873		3,914
Provisions for liabilities			<u>(413)</u>		<u>(311)</u>
Net assets			<u><u>6,460</u></u>		<u><u>3,603</u></u>
Capital and reserves					
Called up share capital	4		100		100
Profit and loss account			<u>6,360</u>		<u>3,503</u>
Shareholders' funds			<u><u>6,460</u></u>		<u><u>3,603</u></u>

These accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 and the Financial Reporting Standard for Smaller Entities (effective April 2008) relating to small companies

The abbreviated accounts were approved by the Board on 24 March 2011 and signed on its behalf by


M J Wijgman
Director

Registration number 6161156

The notes on pages 3 to 4 form an integral part of these financial statements.

BOA Recycling (UK) Limited

Notes to the abbreviated financial statements for the year ended 31 December 2010

1. Accounting policies

1.1 Accounting convention

The accounts are prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008)

1.2. Turnover

Turnover represents the total invoice value, excluding value added tax, of sales made during the year and derives from the provision of goods falling within the company's ordinary activities

1.3. Tangible fixed assets and depreciation

Depreciation is provided at rates calculated to write off the cost less residual value of each asset over its expected useful life, as follows

Plant and machinery	-	25% straight line
Fixtures, fittings and equipment	-	25% straight line

1.4. Leasing

Rentals payable under operating leases are charged against income on a straight line basis over the lease term

1.5. Stock and work in progress

Stock and work in progress are valued at the lower of cost and net realisable value

1 6 Foreign currencies

Monetary assets and liabilities denominated in foreign currencies are translated into sterling at the rates of exchange prevailing at the accounting date Transactions in foreign currencies are recorded at the date of the transactions All differences are taken to the Profit and Loss account

2. Auditors' remuneration

	2010	2009
	£	£
Auditors' remuneration - audit of the financial statements	<u>2,210</u>	<u>1,650</u>

BOA Recycling (UK) Limited

Notes to the abbreviated financial statements for the year ended 31 December 2010

continued

		Tangible fixed assets £	
3.	Fixed assets		
	Cost		
	At 1 January 2010		3,256
	Additions		375
	At 31 December 2010		<u>3,631</u>
	Depreciation		
	At 1 January 2010		785
	Charge for year		877
	At 31 December 2010		<u>1,662</u>
	Net book values		
	At 31 December 2010		<u>1,969</u>
	At 31 December 2009		<u>2,471</u>
4	Share capital	2010 £	2009 £
	Authorised		
	1,000 Ordinary shares of £1 each	<u>1,000</u>	<u>1,000</u>
	Allotted, called up and fully paid		
	100 Ordinary shares of £1 each	<u>100</u>	<u>100</u>
	Equity Shares		
	100 Ordinary shares of £1 each	<u>100</u>	<u>100</u>

5. Ultimate parent undertaking

The ultimate parent undertaking is Stibbe Participaties BV, a company incorporated in the Netherlands

Consolidated accounts of the immediate parent undertaking, BOA Recycling Equipment BV, are available to the public from

Binnenhaven 43, Enschede, The Netherlands, 7547 BG