

ABBREVIATED ACCOUNTS  
FOR THE YEAR ENDED 30 JUNE 2009  
FOR  
FABTEC ENVIRONMENTAL SYSTEMS LIMITED

TUESDAY



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COMPANIES HOUSE

**FABTEC ENVIRONMENTAL SYSTEMS LIMITED**

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FOR THE YEAR ENDED 30 June 2009**

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**FABTEC ENVIRONMENTAL SYSTEMS LIMITED**

**COMPANY INFORMATION  
FOR THE YEAR ENDED 30 June 2009**

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**DIRECTORS:** A Clark  
L Hepburn

**SECRETARY:** L Hepburn

**REGISTERED OFFICE:** 48 Queens Road  
Aberdeen  
AB15 4YE

**REGISTERED NUMBER:** SC205751

**ACCOUNTANTS:** Henderson Loggie  
Chartered Accountants  
48 Queens Road  
Aberdeen  
AB15 4YE

**FABTEC ENVIRONMENTAL SYSTEMS LIMITED**

**ABBREVIATED BALANCE SHEET**  
**30 June 2009**

	Notes	30.6.09 £	30.6.08 £
<b>FIXED ASSETS</b>			
Tangible assets	2	157,884	165,696
<b>CURRENT ASSETS</b>			
Stocks		580,286	276,090
Debtors		494,369	1,183,649
Cash at bank and in hand		176,334	295,742
		<u>1,250,989</u>	<u>1,755,481</u>
<b>CREDITORS</b>			
Amounts falling due within one year	3	<u>577,337</u>	<u>1,209,600</u>
<b>NET CURRENT ASSETS</b>		<u>673,652</u>	<u>545,881</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>831,536</u>	<u>711,577</u>
<b>CREDITORS</b>			
Amounts falling due after more than one year	3	(12,543)	(17,114)
<b>PROVISIONS FOR LIABILITIES</b>		<u>(17,276)</u>	<u>(24,304)</u>
<b>NET ASSETS</b>		<u><u>801,717</u></u>	<u><u>670,159</u></u>
<b>CAPITAL AND RESERVES</b>			
Called up share capital	4	100	100
Revaluation reserve		13,964	22,886
Profit and loss account		<u>787,653</u>	<u>647,173</u>
<b>SHAREHOLDERS' FUNDS</b>		<u><u>801,717</u></u>	<u><u>670,159</u></u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 June 2009.

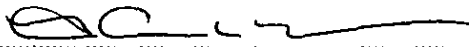
The members have not required the company to obtain an audit of its financial statements for the year ended 30 June 2009 in accordance with Section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for:

- ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and
- preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of each financial year and of its profit or loss for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

The abbreviated accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

The financial statements were approved by the Board of Directors on 26-03-2010 and were signed on its behalf by:

  
 A Clark - Director

The notes form part of these abbreviated accounts

**NOTES TO THE ABBREVIATED ACCOUNTS  
FOR THE YEAR ENDED 30 June 2009**

**1. ACCOUNTING POLICIES****Accounting convention**

The financial statements have been prepared under the historical cost convention as modified by the revaluation of certain assets and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008).

**Turnover**

Turnover represents net invoiced sales of goods, excluding value added tax, except in respect of service contracts where turnover is recognised when the company obtains the right to consideration.

**Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life or, if held under a finance lease, over the lease term, whichever is the shorter.

Manufactured plant & machinery	- Straight line over 7 years
Fixtures and fittings	- 20% on cost
Motor vehicles	- 25% on cost

**Stocks**

Work in progress is valued at the lower of cost and net realisable value.

Cost includes all direct expenditure and an appropriate proportion of fixed and variable overheads.

**Deferred tax**

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date.

**Hire purchase and leasing commitments**

Assets obtained under hire purchase contracts or finance leases are capitalised in the balance sheet. Those held under hire purchase contracts are depreciated over their estimated useful lives. Those held under finance leases are depreciated over their estimated useful lives or the lease term, whichever is the shorter.

The interest element of these obligations is charged to the profit and loss account over the relevant period. The capital element of the future payments is treated as a liability.

Rentals paid under operating leases are charged to the profit and loss account on a straight line basis over the period of the lease.

**Pension costs and other post-retirement benefits**

The company operates a defined contribution pension scheme. Contributions payable to the company's pension scheme are charged to the profit and loss account in the period to which they relate.

**2. TANGIBLE FIXED ASSETS**

	Total £
<b>COST OR VALUATION</b>	
At 1 July 2008	333,391
Additions	42,307
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At 30 June 2009	375,698
<b>DEPRECIATION</b>	
At 1 July 2008	167,695
Charge for year	50,119
	<hr/>
At 30 June 2009	217,814
<b>NET BOOK VALUE</b>	
At 30 June 2009	157,884
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At 30 June 2008	165,696
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3. CREDITORS

Creditors include an amount of £19,693 (30.6.08 - £491,967) for which security has been given.

4. CALLED UP SHARE CAPITAL

Allotted, issued and fully paid:

Number:	Class:	Nominal value:	30.6.09 £	30.6.08 £
100	Ordinary	£1	<u>100</u>	<u>100</u>

5. ULTIMATE PARENT COMPANY

The ultimate parent company of Fabtec Environmental Systems Limited is Abenco Limited, a company registered in Scotland.

6. RELATED PARTY DISCLOSURES

The company has taken advantage of the exemptions available under the Financial Reporting Standard No. 8 and not disclosed the details of group transactions.