

COMPANY REGISTRATION NUMBER 07413708

**THE ALLIANCE FOR BEVERAGE CARTONS AND
THE ENVIRONMENT LIMITED
COMPANY LIMITED BY GUARANTEE
ABBREVIATED ACCOUNTS
31 DECEMBER 2015**



SAFFERY CHAMPNESS
Chartered Accountants & Statutory Auditor
City Tower
Piccadilly Plaza
Manchester
M1 4BT

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ABBREVIATED ACCOUNTS
YEAR ENDED 31 DECEMBER 2015**

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**INDEPENDENT AUDITOR'S REPORT TO THE ALLIANCE FOR
BEVERAGE CARTONS AND THE ENVIRONMENT 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 The Alliance for Beverage Cartons and the Environment Limited for the year ended 31 December 2015 prepared under Section 396 of the Companies Act 2006.

This report is made solely to the company, in accordance with Chapter 10 of Part 15 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 work, for this report, or for the opinions we have formed.

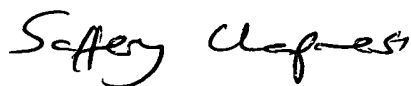
RESPECTIVE RESPONSIBILITIES OF DIRECTORS AND AUDITOR

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.

We conducted our work in accordance with Bulletin 2008/4 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 are properly prepared.

OPINION

In our opinion the company is entitled to deliver abbreviated accounts prepared in accordance with Section 444(3) of the Companies Act 2006, and the abbreviated accounts have been properly prepared in accordance with the regulations made under that section.



City Tower
Piccadilly Plaza
Manchester
M1 4BT

21/6/16
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SIMON KITE BSC FCA (Senior
Statutory Auditor)
For and on behalf of
SAFFERY CHAMPNESS
Chartered Accountants
& Statutory Auditor

**THE ALLIANCE FOR BEVERAGE CARTONS AND THE
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ABBREVIATED BALANCE SHEET

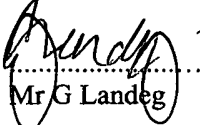
31 DECEMBER 2015

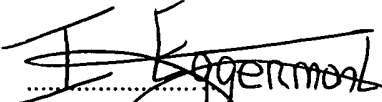
	Note	2015 £	2014 £
FIXED ASSETS	3		
Tangible assets		1,792	2,230
Investments		1	1
		<u>1,793</u>	<u>2,231</u>
CURRENT ASSETS			
Debtors		54,511	148,879
Cash at bank and in hand		76,796	68,301
		<u>131,307</u>	<u>217,180</u>
CREDITORS: Amounts falling due within one year		<u>37,320</u>	<u>134,528</u>
NET CURRENT ASSETS		<u>93,987</u>	<u>82,652</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>95,780</u>	<u>84,883</u>
RESERVES	4		
Income and expenditure account		95,780	84,883
MEMBERS' FUNDS		<u>95,780</u>	<u>84,883</u>

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 21.06.2016 and are signed on their behalf by:


Mr M Allum


Mr G Landeg


Ms I A M M Eggermont

Company Registration Number: 07413708

The notes on pages 3 to 4 form part of these abbreviated accounts.

**THE ALLIANCE FOR BEVERAGE CARTONS AND THE
ENVIRONMENT LIMITED
COMPANY LIMITED BY GUARANTEE**

NOTES TO THE ABBREVIATED ACCOUNTS

YEAR ENDED 31 DECEMBER 2015

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).

Consolidation

In the opinion of the directors, the company and its subsidiary undertakings comprise a small group. The company has therefore taken advantage of the exemption provided by Section 398 of the Companies Act 2006 not to prepare group accounts.

Turnover

The turnover shown in the accounts is member funding which represents contributions from members, excluding Value Added Tax.

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:

Computer Equipment - straightline over three years

Operating lease agreements

Rentals applicable to operating leases where substantially all of the benefits and risks of ownership remain with the lessor are charged against income on a straight line basis over the period of the lease.

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 income and expenditure account.

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.

Investments

Fixed asset investments are stated at cost less provision for diminution in value.

**THE ALLIANCE FOR BEVERAGE CARTONS AND THE
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NOTES TO THE ABBREVIATED ACCOUNTS

YEAR ENDED 31 DECEMBER 2015

1. ACCOUNTING POLICIES *(continued)*

Taxation

The activities of the company are considered to be non trading and not subject to corporation tax. Where other income is received, normal tax treatment has been applied.

2. SUBSIDIARY UNDERTAKINGS

The company owns 100% of the shares in ReCarton UK Limited (Company Number 8059031).

The subsidiary undertaking's principal activity was the construction and ownership of a recycling plant, and delivery of recycling activities in connection with the beverage carton industry.

During the year the subsidiary recorded a loss of £140,997 (2014 - loss of £161,971) and had capital and reserves of £1,468,591 (2014 - £1,615,102).

3. FIXED ASSETS

	Tangible Assets £	Investments £	Total £
COST			
At 1 January 2015	10,344	1	10,345
Additions	1,016	—	1,016
Disposals	(1)	—	(1)
At 31 December 2015	<u>11,359</u>	<u>1</u>	<u>11,360</u>
DEPRECIATION			
At 1 January 2015	8,114	—	8,114
Charge for year	1,453	—	1,453
At 31 December 2015	<u>9,567</u>	<u>—</u>	<u>9,567</u>
NET BOOK VALUE			
At 31 December 2015	<u>1,792</u>	<u>1</u>	<u>1,793</u>
At 31 December 2014	<u>2,230</u>	<u>1</u>	<u>2,231</u>

4. COMPANY LIMITED BY GUARANTEE

The company is limited by guarantee.