

B & B COMPONENTS LIMITED
ABBREVIATED UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 APRIL 2006
COMPANY NUMBER 4718672

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The company's registered number is 4718672



B & B COMPONENTS LIMITED
ABBREVIATED BALANCE SHEET
AT 30 APRIL 2006

	Notes	2006 £	£	2005 £
FIXED ASSETS				
Intangible assets	2		27,776	31,744
Tangible Assets	3		5,353	6,703
			<hr/> 33,129	<hr/> 38,447
CURRENT ASSETS				
Stock	1c	43,350		42,047
Debtors falling due within one year		18,423		23,930
Cash at bank and in hand		4,492		6,273
		<hr/> 66,265		<hr/> 72,250
CREDITORS: Amounts falling due within one year		<hr/> 77,291		<hr/> 81,876
NET CURRENT LIABILITIES			<hr/> (11,026)	<hr/> (9,626)
TOTAL ASSETS LESS CURRENT LIABILITIES			<hr/> 22,103	<hr/> 28,821
Provisions for Liabilities			(370)	(473)
		<hr/> £ 21,733	<hr/> £ 28,348	<hr/>
CAPITAL AND RESERVES				
Called up share capital	5		5	5
Profit and loss account			21,728	28,343
		<hr/> £ 21,733	<hr/> £ 28,348	<hr/>

In approving these financial statements as directors of the company we hereby confirm that:

- a) for the year in question the company was entitled to exemption from audit under section 249A(1) of the Companies Act 1985;
- b) no notice has been deposited under section 249B(2) requesting that an audit be conducted for the year ended 30 April 2006; and
- c) we acknowledge our responsibilities for:
 - i) ensuring that the company keeps accounting records which comply with section 221, and
 - ii) preparing accounts which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its profit for the financial year then ended in accordance with the requirements of section 226, and which otherwise comply with the provisions of the Companies Act relating to accounts, so far as applicable to the company.

These abbreviated accounts have been prepared in accordance with the special provisions of Part VII of the Companies Act 1985 relating to small companies.

These abbreviated accounts were approved by the board of directors on 17 August 2006


 S.J. Whitehead, Director

B & B COMPONENTS LIMITED
NOTES TO THE ABBREVIATED ACCOUNTS
FOR THE YEAR ENDED 30 APRIL 2006

1. ACCOUNTING POLICIES

1a. 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 2005).

1b. Tangible fixed assets

Fixed assets are shown at historical cost.

Depreciation is provided, after taking account of any grants receivable, at the following annual rates in order to write off each asset over its estimated useful life by the reducing balance method.

	2006	2005
	%	%
Motor vehicles	25	25
Equipment	15	15

1c. Stocks

Stocks are stated at the lower of cost and net realisable value. Cost incurred in bringing each product to its present location and condition is based on purchase cost on a first-in, first-out basis, including transport.

1d. Taxation

Corporation tax payable is provided on taxable profits at the current rate.

The charge for taxation takes into account taxation deferred as a result of timing differences between the treatment of certain items for taxation and accounting purposes. In general, deferred taxation is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date. However, 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 taxation is measured on a non-discounted basis at the tax rates that are expected to apply in the periods in which the timing differences reverse, based on tax rates and laws enacted or substantively enacted at the balance sheet date.

B & B COMPONENTS LIMITED
NOTES TO THE ABBREVIATED ACCOUNTS (CONTINUED)
FOR THE YEAR ENDED 30 APRIL 2006

2. INTANGIBLE FIXED ASSETS	2006	2005
	£	£
Cost		
At 1 May 2005	39,680	39,680
At 30 April 2006	39,680	39,680
Depreciation		
At 1 May 2005	7,936	3,968
For the year	3,968	3,968
At 30 April 2006	11,904	7,936
Net Book Amounts		
At 30 April 2006	£ 27,776	£ 31,744
3. TANGIBLE FIXED ASSETS	2006	2005
	£	£
Cost		
At 1 May 2005	10,634	10,634
At 30 April 2006	10,634	10,634
Depreciation		
At 1 May 2005	3,931	2,207
For the year	1,350	1,724
At 30 April 2006	5,281	3,931
Net Book Amounts		
At 30 April 2006	£ 5,353	£ 6,703
4. DEBTORS	2006	2005
	£	£
Trade debtors	14,671	15,502
Other debtors	3,752	8,428
	£ 18,423	£ 23,930

B & B COMPONENTS LIMITED
NOTES TO THE ABBREVIATED ACCOUNTS (CONTINUED)
FOR THE YEAR ENDED 30 APRIL 2006

5. SHARE CAPITAL	2006	2005
	£	£
Authorised:		
10,000 Ordinary shares of £1 each	£ 10,000	£ 10,000
	<hr/>	<hr/>
Allotted, issued and fully paid:		
5 Ordinary shares of £1 each	£ 5	£ 5
	<hr/>	<hr/>

6. TRANSACTIONS WITH DIRECTORS

Material Interests of Directors

The company owes the directors, S.J. Whitehead and A.J. Bryan, £2,523.13 and 5,549.94 respectively. The loans are interest free.