

**B & B COMPONENTS LIMITED**

**ABBREVIATED UNAUDITED ACCOUNTS**

**FOR THE YEAR ENDED 30 APRIL 2010**

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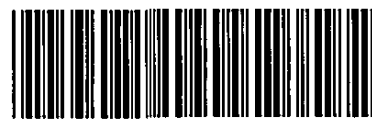
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**B & B COMPONENTS LIMITED**  
 Company registered number 4718672  
**ABBREVIATED BALANCE SHEET**  
**AT 30 APRIL 2010**

	Notes	2010 £	£	2009 £
<b>FIXED ASSETS</b>				
Intangible assets	2		11,904	15,872
Tangible Assets	3		10,256	8,864
			<u>22,160</u>	<u>24,736</u>
<b>CURRENT ASSETS</b>				
Stock	1c	45,000		45,435
Debtors falling due within one year		25,339		28,640
Cash at bank and in hand		2,578		1,980
			<u>72,917</u>	<u>76,055</u>
<b>CREDITORS Amounts falling due within one year</b>			<u>84,310</u>	<u>79,081</u>
<b>NET CURRENT LIABILITIES</b>			(11,393)	(3,026)
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			<u>10,767</u>	<u>21,710</u>
<b>CREDITORS Amounts falling due after more than one year</b>			(9,041)	(8,207)
Provisions for Liabilities			(302)	(480)
<b>NET ASSETS</b>		£	<u>1,424</u>	£ <u>13,023</u>
<b>CAPITAL AND RESERVES</b>				
Called up share capital	5		5	5
Profit and loss account			1,419	13,018
<b>SHAREHOLDERS' FUNDS</b>		£	<u>1,424</u>	£ <u>13,023</u>

In approving these financial statements as directors of the company we hereby confirm the following  
 For the year in question the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies

Directors' responsibilities

1) The members have not required the company to obtain an audit for its accounts for the year in question in accordance with section 476.

2) The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts

These abbreviated accounts have been prepared in accordance with the special provisions relating to companies subject to the small companies' regime

**These abbreviated accounts were approved by the board of directors on**

S J Whitehead, Director



8/7/10

**B & B COMPONENTS LIMITED**  
**NOTES TO THE ABBREVIATED ACCOUNTS**  
**FOR THE YEAR ENDED 30 APRIL 2010**

**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 April 2008)

**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

	<b>2010</b>	<b>2009</b>
	%	%
Motor vehicles	25	25
Equipment	25	25

**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 2010**

<b>2</b>	<b>INTANGIBLE FIXED ASSETS</b>	<b>2010</b>	<b>2009</b>
		<b>£</b>	<b>£</b>
	<b>Cost</b>		
	At 1 May 2009	39 680	39,680
	At 30 April 2010	39,680	39,680
	<b>Depreciation</b>		
	At 1 May 2009	23,808	19 840
	For the year	3,968	3,968
	At 30 April 2010	27 776	23 808
	<b>Net Book Amounts</b>		
	At 30 April 2010	£ 11 904	£ 15 872
<b>3</b>	<b>TANGIBLE FIXED ASSETS</b>	<b>2010</b>	<b>2009</b>
		<b>£</b>	<b>£</b>
	<b>Cost</b>		
	At 1 May 2009	16,618	16 118
	Additions	6 963	6 626
	Disposals	(5 106)	(6 126)
	At 30 April 2010	18 475	16,618
	<b>Depreciation</b>		
	At 1 May 2009	7,754	9,471
	Disposals	(2 953)	(4,672)
	For the year	3,418	2 955
	At 30 April 2010	8,219	7,754
	<b>Net Book Amounts</b>		
	At 30 April 2010	£ 10 256	£ 8 864
<b>4</b>	<b>DEBTORS</b>	<b>2010</b>	<b>2009</b>
		<b>£</b>	<b>£</b>
	Trade debtors	23 412	25,618
	Other debtors	1 927	3,022
		£ 25 339	£ 28,640

**B & B COMPONENTS LIMITED**  
**NOTES TO THE ABBREVIATED ACCOUNTS (CONTINUED)**  
**FOR THE YEAR ENDED 30 APRIL 2010**

<b>5</b>	<b>SHARE CAPITAL</b>	<b>2010</b>	<b>2009</b>
		<b>£</b>	<b>£</b>
	Allotted, issued and fully paid		
	5 Ordinary shares of £1 each	£ 5	£ 5

**6 TRANSACTIONS WITH DIRECTORS**

**Material Interests of Directors**

The company owes the director, S J Whitehead, £11 525 (2009 - £9,242) and the director A J Bryan, 2,636 (2009 - £1,095 was owed to the company) the loans are interest free