

Registration number 5487342

A2B TELECOM LIMITED

Abbreviated accounts

for the period ended 31 March 2006



A2B TELECOM LIMITED

Contents

	Page
Abbreviated balance sheet	1 - 2
Notes to the financial statements	3 - 4

A2B TELECOM LIMITED

**Abbreviated balance sheet
as at 31 March 2006**

	Notes	31/03/06	
		£	£
Current assets			
Debtors		74,406	
Cash at bank		16,120	
		<u>90,526</u>	
Creditors: amounts falling due within one year		<u>(89,840)</u>	
Net current assets			<u>686</u>
Total assets less current liabilities			<u>686</u>
Net assets			<u><u>686</u></u>
Capital and reserves			
Called up share capital	2		2
Profit and loss account			<u>684</u>
Shareholders' funds			<u><u>686</u></u>

The director's statements required by Section 249B(4) are shown on the following page which forms part of this Balance Sheet.

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

A2B TELECOM LIMITED

Abbreviated balance sheet (continued)

**Director's statements required by Section 249B(4)
for the period ended 31 March 2006**

In approving these abbreviated accounts as director of the company I hereby confirm:

(a) that for the period stated above the company was entitled to the exemption conferred by Section 249A(1) of the Companies Act 1985 ;

(b) that no notice has been deposited at the registered office of the company pursuant to Section 249B(2) requesting that an audit be conducted for the period ended 31 March 2006 and

(c) that I acknowledge my responsibilities for:

(1) ensuring that the company keeps accounting records which comply with Section 221, and

(2) preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial period and of its profit or loss for the period then ended in accordance with the requirements of Section 226 and which otherwise comply with the provisions of the Companies Act relating to financial statements, so far as applicable to the company.

These accounts have been prepared in accordance with the special provisions of Part VII of the Companies Act 1985 and the Financial Reporting Standard for Smaller Entities (effective January 2005) relating to small companies.

The abbreviated accounts were approved by the Board on 20 May 2006 and signed on its behalf by


LAWRENCE BINGHAM
Director

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

A2B TELECOM LIMITED

Notes to the abbreviated financial statements for the period ended 31 March 2006

1. Accounting policies

1.1. Accounting convention

The accounts are prepared under the historical cost convention and in accordance with applicable accounting standards, and in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2005).

The company has taken advantage of the exemption in FRS1 from the requirement to produce a cashflow statement because it is a small company.

1.2. Turnover

Turnover represents the total invoice value, excluding value added tax, of sales made during the year.

1.3. Deferred taxation

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date where transactions or events have occurred at that date that will result in an obligation to pay more, or a right to pay less or to receive more, tax, with the following exceptions:

Provision is made for tax on gains arising from the revaluation (and similar fair value adjustments) of fixed assets, and gains on disposal of fixed assets that have been rolled over into replacement assets, only to the extent that, at the balance sheet date, there is a binding agreement to dispose of the assets concerned. However, no provision is made where, on the basis of all available evidence at the balance sheet date, it is more likely than not that the taxable gain will be rolled over into replacement assets and charged to tax only where the replacement assets are sold;

Provision is made for deferred tax that would arise on remittance of the retained earnings of overseas subsidiaries, associates and joint ventures only to the extent that, at the balance sheet date, dividends have been accrued as receivable;

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 tax is measured on an undiscounted basis at the tax rates that are expected to apply in the periods in which timing differences reverse, based on tax rates and laws enacted or substantively enacted at the balance sheet date.

A2B TELECOM LIMITED

**Notes to the abbreviated financial statements
for the period ended 31 March 2006**

..... continued

	31/03/06
2. Share capital	£
Authorised	
100 Ordinary shares of £1 each	100
Allotted, called up and fully paid	
2 Ordinary shares of £1 each	2
Equity Shares	
2 Ordinary shares of £1 each	2