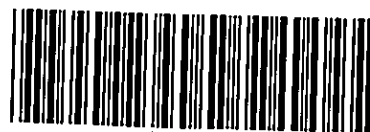


Registration number 2501145

By-Pass Filtration Limited
Abbreviated accounts
for the year ended 30 June 2008

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By-Pass Filtration Limited

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By-Pass Filtration Limited

**Abbreviated balance sheet
as at 30 June 2008**

		2008		2007	
	Notes	£	£	£	£
Fixed assets					
Tangible assets	2		8,798		11,517
Current assets					
Stocks		19,618		28,542	
Debtors		42,416		38,665	
Cash at bank and in hand		24,495		7,721	
		<u>86,529</u>		<u>74,928</u>	
Creditors: amounts falling due within one year		<u>(74,195)</u>		<u>(69,120)</u>	
Net current assets			12,334		5,808
Net assets			<u>21,132</u>		<u>17,325</u>
Capital and reserves					
Called up share capital	3		9		9
Profit and loss account			21,123		17,316
Shareholders' funds			<u>21,132</u>		<u>17,325</u>

The directors' 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.

By-Pass Filtration Limited

Abbreviated balance sheet (continued)

**Directors' statements required by Section 249B(4)
for the year ended 30 June 2008**

In approving these abbreviated accounts as directors of the company we hereby confirm:

(a) that for the year 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 year ended 30 June 2008 and

(c) that we acknowledge our responsibilities for:

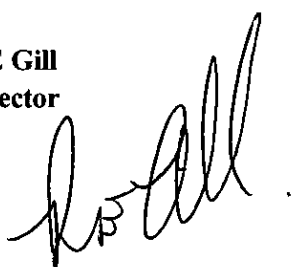
(1) ensuring that the company keeps accounting records which comply with Section 221, and

(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 year and of its profit or loss for the year 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 abbreviated accounts are prepared in accordance with the special provisions of Part VII of the Companies Act 1985 relating to small companies .

The abbreviated accounts were approved by the Board on 4 February 2009 and signed on its behalf by

R E Gill
Director

A handwritten signature in black ink, appearing to read 'R E Gill', written over the printed name and title.

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

By-Pass Filtration Limited

Notes to the abbreviated financial statements for the year ended 30 June 2008

1. Accounting policies

1.1. Accounting convention

The accounts are prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective June 2002).

1.2. Turnover

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

1.3. Tangible fixed assets and depreciation

Depreciation is provided at rates calculated to write off the cost less residual value of each asset over its expected useful life, as follows:

Plant and machinery	-	15% reducing balance
Fixtures, fittings and equipment	-	15% reducing balance
Motor vehicles	-	25% reducing balance

1.4. Leasing and hire purchase commitments

Assets obtained under hire purchase contracts and finance leases are capitalised as tangible assets and depreciated over the shorter of the lease term and their useful lives. Obligations under such agreements are included in creditors net of the finance charge allocated to future periods. The finance element of the rental payment is charged to the profit and loss account so as to produce constant periodic rates of charge on the net obligations outstanding in each period.

1.5. Stock

Stock is valued at the lower of cost and net realisable value.

1.6. Pensions

The pension costs charged in the financial statements represent the contribution payable by the company during the year.

The regular cost of providing retirement pensions and related benefits is charged to the profit and loss account over the employees' service lives on the basis of a constant percentage of earnings.

By-Pass Filtration Limited

Notes to the abbreviated financial statements for the year ended 30 June 2008

..... continued

2. Fixed assets	Tangible fixed assets £	
Cost		
At 1 July 2007	37,616	
At 30 June 2008	37,616	
Depreciation		
At 1 July 2007	26,099	
Charge for year	2,719	
At 30 June 2008	28,818	
Net book values		
At 30 June 2008	8,798	
At 30 June 2007	11,517	
3. Share capital	2008 £	2007 £
Authorised		
100,000 Ordinary shares of £1 each	100,000	
Allotted, called up and fully paid		
9 Ordinary shares of £1 each	9	