

REGISTERED NUMBER: 3639121 (England and Wales)

UNAUDITED ABBREVIATED ACCOUNTS FOR THE YEAR ENDED 31 JULY 2005

FOR

**B&B PRECISION ENGINEERING
(HUDDERSFIELD) LIMITED**



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(HUDDERSFIELD) LIMITED**

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FOR THE YEAR ENDED 31 JULY 2005**

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**B&B PRECISION ENGINEERING
(HUDDERSFIELD) LIMITED**

**COMPANY INFORMATION
FOR THE YEAR ENDED 31 JULY 2005**

DIRECTOR: J A Bridge

SECRETARY: Mrs B Bridge

REGISTERED OFFICE: Whitby Court
Abbey Road
Shepley
HUDDERSFIELD
West Yorkshire
HD8 8EL

REGISTERED NUMBER: 3639121 (England and Wales)

ACCOUNTANTS: FINLAYSON & CO
Whitby Court
Abbey Road
Shepley
HUDDERSFIELD
West Yorkshire
HD8 8EL

**B&B PRECISION ENGINEERING
(HUDDERSFIELD) LIMITED**

**ABBREVIATED BALANCE SHEET
31 JULY 2005**

		2005		2004	
	Notes	£	£	£	£
FIXED ASSETS:					
Intangible assets	2		3,000		5,000
Tangible assets	3		59,801		54,867
			<u>62,801</u>		<u>59,867</u>
CURRENT ASSETS:					
Stocks		19,719		1,155	
Debtors		106,549		101,252	
Cash at bank and in hand		73		27,951	
		<u>126,341</u>		<u>130,358</u>	
CREDITORS: Amounts falling due within one year	4	<u>156,769</u>		<u>153,861</u>	
NET CURRENT LIABILITIES:			<u>(30,428)</u>		<u>(23,503)</u>
TOTAL ASSETS LESS CURRENT LIABILITIES:			32,373		36,364
CREDITORS: Amounts falling due after more than one year	4		<u>31,518</u>		<u>15,048</u>
			<u>£855</u>		<u>£21,316</u>
CAPITAL AND RESERVES:					
Called up share capital	5		100		100
Profit and loss account			755		21,216
SHAREHOLDERS' FUNDS:			<u>£855</u>		<u>£21,316</u>

The company is entitled to exemption from audit under Section 249A(1) of the Companies Act 1985 for the year ended 31 July 2005.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 July 2005 in accordance with Section 249B(2) of the Companies Act 1985.

The director acknowledges his responsibilities for:

- (a) ensuring that the company keeps accounting records which comply with Section 221 of the Companies Act 1985 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of each financial year and of its profit or loss for each financial year in accordance with the requirements of Section 226 and which otherwise comply with the requirements of the Companies Act 1985 relating to financial statements, so far as applicable to the company.

**B&B PRECISION ENGINEERING
(HUDDERSFIELD) LIMITED**


**ABBREVIATED BALANCE SHEET
31 JULY 2005**

These abbreviated accounts have been prepared in accordance with the special provisions of Part VII of the Companies Act 1985 relating to small companies and with the Financial Reporting Standard for Smaller Entities (effective June 2002).

ON BEHALF OF THE BOARD:

K

J A Bridge - Director

A handwritten signature in black ink, appearing to read 'J A Bridge', written in a cursive style.

Approved by the Board on 3 November 2005

The notes form part of these abbreviated accounts

**B&B PRECISION ENGINEERING
(HUDDERSFIELD) LIMITED**

**NOTES TO THE ABBREVIATED ACCOUNTS
FOR THE YEAR ENDED 31 JULY 2005**

1. ACCOUNTING POLICIES

Accounting convention

The financial statements have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective June 2002).

Turnover

Turnover represents net invoiced sales of goods, excluding value added tax.

Goodwill

Goodwill, being the amount paid in connection with the acquisition of a business in 2000, is being written off evenly over its estimated useful life of seven years.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life or, if held under a finance lease, over the lease term, whichever is the shorter.

Improvements to property	- not provided
Plant and machinery	- 20% on cost
Office Equipment	- 20% on cost
Motor vehicles	- 25% on cost

Stocks

Stock and work in progress are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Cost includes all direct expenditure and an appropriate proportion of fixed and variable overheads.

Deferred tax

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date.

Hire purchase and leasing commitments

Assets obtained under hire purchase contracts or finance leases are capitalised in the balance sheet. Those held under hire purchase contracts are depreciated over their estimated useful lives. Those held under finance leases are depreciated over their estimated useful lives or the lease term, whichever is the shorter.

The interest element of these obligations is charged to the profit and loss account over the relevant period. The capital element of the future payments is treated as a liability.

Pensions

The company operates a defined contribution pension scheme. Contributions payable for the year are charged in the profit and loss account.

**B&B PRECISION ENGINEERING
(HUDDERSFIELD) LIMITED**

**NOTES TO THE ABBREVIATED ACCOUNTS
FOR THE YEAR ENDED 31 JULY 2005**

2. INTANGIBLE FIXED ASSETS

	Total
	£
COST:	
At 1 August 2004	
and 31 July 2005	12,000
AMORTISATION:	
At 1 August 2004	7,000
Charge for year	2,000
	9,000
At 31 July 2005	
NET BOOK VALUE:	
At 31 July 2005	3,000
At 31 July 2004	5,000

3. TANGIBLE FIXED ASSETS

	Total
	£
COST:	
At 1 August 2004	103,013
Additions	26,932
Disposals	(5,305)
	124,640
At 31 July 2005	
DEPRECIATION:	
At 1 August 2004	48,146
Charge for year	17,466
Eliminated on disposals	(773)
	64,839
At 31 July 2005	
NET BOOK VALUE:	
At 31 July 2005	59,801
At 31 July 2004	54,867

4. CREDITORS

The following secured debts are included within creditors:

	2005	2004
	£	£
Bank overdrafts	16,122	-
Bank loans	39,820	15,888
Hire purchase contracts	3,577	5,043
	59,519	20,931

**B&B PRECISION ENGINEERING
(HUDDERSFIELD) LIMITED**

**NOTES TO THE ABBREVIATED ACCOUNTS
FOR THE YEAR ENDED 31 JULY 2005**

5. CALLED UP SHARE CAPITAL

Authorised:				
Number:	Class:	Nominal value:	2005 £	2004 £
1,000	Ordinary	£1	<u>1,000</u>	<u>1,000</u>
Allotted, issued and fully paid:				
Number:	Class:	Nominal value:	2005 £	2004 £
100	Ordinary	£1	<u>100</u>	<u>100</u>

**B&B PRECISION ENGINEERING
(HUDDERSFIELD) LIMITED**

**REPORT OF THE ACCOUNTANTS TO THE DIRECTOR OF
B&B PRECISION ENGINEERING
(HUDDERSFIELD) LIMITED**

The following reproduces the text of the report prepared for the director in respect of the company's annual unaudited financial statements, from which the unaudited abbreviated accounts (set out on pages two to six) have been prepared.

As described on the balance sheet you are responsible for the preparation of the financial statements for the year ended 31 July 2005 set out on pages three to ten and you consider that the company is exempt from an audit.

In accordance with your instructions, we have compiled these unaudited financial statements in order to assist you to fulfil your statutory responsibilities, from the accounting records and information and explanations supplied to us.


FINLAYSON & CO
Whitby Court
Abbey Road
Shepley
HUDDERSFIELD
West Yorkshire
HD8 8EL

3 November 2005