

**Registered number**  
**964999**  
**(England & Wales)**

**Boston Chemical Company Limited**

**Abbreviated Accounts**  
**for the year ended 30 April 2006**



***Kilner Johnson Associates***  
***Chartered Accountants***  
***Cleckheaton***

# Boston Chemical Company Limited

## Abbreviated Balance Sheet as at 30 April 2006

	Notes	2006 £	2005 £
<b>Fixed assets</b>			
Tangible assets	2	12,136	26,146
<b>Current assets</b>			
Stocks		332	16,594
Debtors		6,652	37,892
Cash at bank and in hand		1,952	105
		<u>8,936</u>	<u>54,591</u>
<b>Creditors: amounts falling due within one year</b>		<u>(35,778)</u>	<u>(75,348)</u>
<b>Net current liabilities</b>		<u>(26,842)</u>	<u>(20,757)</u>
<b>Net (liabilities)/assets</b>		<u>(14,706)</u>	<u>5,389</u>
<b>Capital and reserves</b>			
Called up share capital	3	100	100
Profit and loss account		(14,806)	5,289
<b>Shareholders' funds</b>		<u>(14,706)</u>	<u>5,389</u>

The director is satisfied that the company is entitled to exemption under Section 249A(1) of the Companies Act 1985 and that no member or members have requested an audit pursuant to section 249B(2) of the Act.

The director acknowledges his responsibilities for:

- (i) ensuring that the company keeps proper accounting records which comply with Section 221 of the Companies Act 1985; 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 or loss for the financial year in accordance with the requirements of Section 226 of the Companies Act 1985, and which otherwise comply with the requirements of this Act relating to accounts, so far as applicable to the company.

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

  
D H du Rieu  
Director

Approved by the board on 21 July 2006

## Boston Chemical Company Limited

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### Notes to the Abbreviated Accounts for the year ended 30 April 2006

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#### 1 Accounting policies

The accounts have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2005).

##### **Turnover**

Turnover represents the invoiced value of goods and services supplied by the company, net of value added tax and trade discounts.

##### **Depreciation**

Depreciation has been provided at the following rates in order to write off the assets over their estimated useful lives.

Plant and machinery	Over 22 to 23 years
Computer Equipment	Over 22 to 23 years

##### **Stocks**

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

##### **Deferred taxation**

Full provision is made for deferred taxation resulting from timing differences between the recognition of gains and losses in the accounts and their recognition for tax purposes. Deferred taxation is calculated on an un-discounted basis at the tax rates which are expected to apply in the periods when the timing differences will reverse.

#### 2 Tangible fixed assets

	£
<b>Cost</b>	
At 1 May 2005	61,759
Disposals	(26,010)
	<hr/>
At 30 April 2006	35,749
<b>Depreciation</b>	
At 1 May 2005	35,613
On disposals	(12,000)
	<hr/>
At 30 April 2006	23,613
<b>Net book value</b>	
At 30 April 2006	<hr/> 12,136
At 30 April 2005	<hr/> 26,146

## Boston Chemical Company Limited

### Notes to the Abbreviated Accounts for the year ended 30 April 2006

<b>3 Share capital</b>			<b>2006</b>	<b>2005</b>
			<b>£</b>	<b>£</b>
Authorised:				
Ordinary shares of £1 each			<u>100</u>	<u>100</u>
	<b>2006</b>	<b>2005</b>	<b>2006</b>	<b>2005</b>
	<b>No</b>	<b>No</b>	<b>£</b>	<b>£</b>
Allotted, called up and fully paid:				
Ordinary shares of £1 each			<u>100</u>	<u>100</u>