

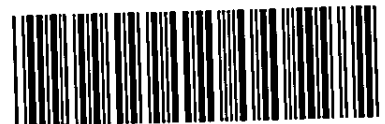
Registered number  
9,264,999  
(England & Wales)

**Boston Chemical Company Limited**

**Abbreviated Accounts  
for the year ended 30 April 2008**

*Kilner Johnson Associates  
Chartered Accountants  
Cleckheaton*

THURSDAY



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04/09/2008  
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## Boston Chemical Company Limited

### Abbreviated Balance Sheet as at 30 April 2008

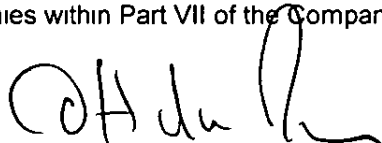
	Notes	2008 £	2007 £
<b>Fixed assets</b>			
Tangible assets	2	6,345	6,946
<b>Current assets</b>			
Stocks		1,752	1,383
Debtors		6,815	2,044
Cash at bank and in hand		1,955	6,816
		<u>10,522</u>	<u>10,243</u>
<b>Creditors, amounts falling due within one year</b>		<u>(30,109)</u>	<u>(28,366)</u>
<b>Net current liabilities</b>		<u>(19,587)</u>	<u>(18,123)</u>
<b>Net liabilities</b>		<u>(13,242)</u>	<u>(11,177)</u>
<b>Capital and reserves</b>			
Called up share capital	3	100	100
Profit and loss account		(13,342)	(11,277)
<b>Shareholders' funds</b>		<u>(13,242)</u>	<u>(11,177)</u>

The directors are 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 directors acknowledge their 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 5 June 2008

## Boston Chemical Company Limited

### Notes to the Abbreviated Accounts for the year ended 30 April 2008

#### 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 2007)

##### **Turnover**

Turnover represents the value, net of the value added tax and discounts, of goods provided to customers and work carried out in respect of services provided to customers

##### **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

£

##### **Cost**

At 1 May 2007	12,172
Disposals	(1,168)

At 30 April 2008	<u>11,004</u>
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##### **Depreciation**

At 1 May 2007	5,226
On disposals	(567)

At 30 April 2008	<u>4,659</u>
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##### **Net book value**

At 30 April 2008	<u>6,345</u>
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At 30 April 2007	<u>6,946</u>
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## Boston Chemical Company Limited

### Notes to the Abbreviated Accounts for the year ended 30 April 2008

<b>3 Share capital</b>			<b>2008</b>	<b>2007</b>
			<b>£</b>	<b>£</b>
Authorised				
Ordinary shares of £1 each			<u>100</u>	<u>100</u>
	<b>2008</b>	<b>2007</b>	<b>2008</b>	<b>2007</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>