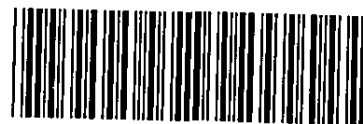


Registration number 01936377

Boud Marketing Limited

Abbreviated Accounts

for the Year Ended 31 December 2006



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BOUD MARKETING LIMITED
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**INDEPENDENT AUDITORS' REPORT TO
BOUD MARKETING LIMITED
UNDER SECTION 247B OF THE COMPANIES ACT 1985**

We have examined the abbreviated accounts of Boud Marketing Limited, set out on pages 2 to 7, together with the financial statements of the company for the year ended 31 December 2006 prepared under section 226 of the Companies Act 1985

This report is made solely to the company, in accordance with Section 247B of the Companies Act 1985. Our work has been undertaken so that we might state to the company those matters we are required to state to it in a special auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company, for our work, for this report, or for the opinions we have formed.

Respective responsibilities of directors and auditors

The directors are responsible for preparing the abbreviated accounts in accordance with section 246 of the Companies Act 1985. It is our responsibility to form an independent opinion as to whether the company is entitled to deliver abbreviated accounts prepared in accordance with sections 246(5) and (6) of the Act to the Registrar of Companies and whether the abbreviated accounts to be delivered are properly prepared in accordance with those provisions and to report our opinion to you.

Basis of opinion

We conducted our work in accordance with Bulletin 2006/3 "The special auditor's report on abbreviated accounts in the United Kingdom" issued by the Auditing Practices Board. In accordance with that Bulletin we have carried out the procedures we consider necessary to confirm, by reference to the financial statements, that the company is entitled to deliver abbreviated accounts and that the abbreviated accounts to be delivered are properly prepared.

Opinion

In our opinion the company is entitled to deliver abbreviated accounts prepared in accordance with section 246A(3) of the Companies Act 1985, and the abbreviated accounts on pages 2 to 7 are properly prepared in accordance with those provisions.



Bulley Davey
Registered Auditors

12 September 2007

9/10 The Crescent
Wisbech
Cambs
PE13 1EH

BOUD MARKETING LIMITED
ABBREVIATED BALANCE SHEET AS AT 31 DECEMBER 2006

		2006	2005
	Note	£	£
Fixed assets			
Tangible assets	3	871,719	1,070,251
Investments	3	100	100
		<u>871,819</u>	<u>1,070,351</u>
Current assets			
Stocks		521,086	466,120
Debtors		557,332	408,997
Cash at bank and in hand		39,353	60,071
		<u>1,117,771</u>	<u>935,188</u>
Creditors: Amounts falling due within one year		<u>(864,545)</u>	<u>(773,107)</u>
Net current assets		<u>253,226</u>	<u>162,081</u>
Total assets less current liabilities		1,125,045	1,232,432
Creditors: Amounts falling due after more than one year	4	(192,126)	(744,509)
Provisions for liabilities		<u>(42,583)</u>	<u>(40,659)</u>
Net assets		<u>890,336</u>	<u>447,264</u>
Capital and reserves			
Called up share capital	5	35,000	35,000
Profit and loss reserve		855,336	412,264
Equity shareholders' funds		<u>890,336</u>	<u>447,264</u>

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

Approved by the Board on 12 September 2007 and signed on its behalf by



Mrs A M H Boud
Director

BOUD MARKETING LIMITED
NOTES TO THE ABBREVIATED ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2006

1 Accounting policies

Basis of preparation

The full financial statements, from which these abbreviated accounts have been extracted, have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2005)

Cash flow statement

The accounts do not include a cash flow statement because the company, as a small reporting entity, is exempt from the requirements to prepare such a statement

Going concern

These financial statements have been prepared on a going concern basis

Turnover

Turnover represents the invoiced value of sales of goods, net of value added tax

Depreciation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows

Motor vehicles	25% reducing balance
Fixtures, fittings and equipment	10% reducing balance
Electronic office equipment	25% straight line
Freehold properties	Nil

Fixed asset investments

Fixed asset investments are stated at historical cost less provision for any diminution in value

Stock

Stock is valued at the lower of cost and net realisable value, after due regard for obsolete and slow moving stocks. Net realisable value is based on selling price less anticipated costs to completion and selling costs

Deferred taxation

Deferred tax is provided in full on timing differences which represent a liability at the balance sheet date, at rates expected to apply when they crystallise based on current tax rates and law. Timing differences arise from the inclusion of items of income or expenditure in tax computations in periods different from those in which they are included in the financial statements. Deferred tax assets and liabilities are not discounted

BOUD MARKETING LIMITED
NOTES TO THE ABBREVIATED ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2006

Foreign currencies

Profit and loss account transactions in foreign currencies are translated into sterling at the exchange rate ruling at the date of the transaction. Assets and liabilities denominated in foreign currencies are translated into sterling at the closing rates at the balance sheet date and the exchange differences are included in the profit and loss account.

Hire purchase and finance lease contracts

Assets held under finance leases, which are leases where substantially all the risks and rewards of ownership of the asset have passed to the company, are capitalised in the balance sheet and are depreciated over their useful lives. The capital elements of future obligations under the leases are included as liabilities in the balance sheet. The interest element of the rental obligation is charged to the profit and loss account over the period of the lease and represents a constant proportion of the balance of capital repayments outstanding.

Assets acquired under instalment finance agreements are treated as tangible fixed assets and depreciation is provided accordingly. The capital element of future finance payments is included within creditors. Finance charges are allocated to accounting periods over the length of the contract.

Pensions

The company operates a defined contribution pension scheme. Contributions are charged in the profit and loss account as they become payable in accordance with the rules of the scheme.

2 Dividends

	2006	2005
	£	£
Equity dividends paid	<u>65,100</u>	<u>-</u>

BOUD MARKETING LIMITED
NOTES TO THE ABBREVIATED ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2006

3 Fixed assets

	Tangible assets £	Investments £	Total £
Cost			
As at 1 January 2006	1,318,801	100	1,318,901
Additions	290,665	-	290,665
Disposals	(426,492)	-	(426,492)
As at 31 December 2006	<u>1,182,974</u>	<u>100</u>	<u>1,183,074</u>
Depreciation			
As at 1 January 2006	248,549	-	248,549
Eliminated on disposal	(24,545)	-	(24,545)
Charge for the year	87,251	-	87,251
As at 31 December 2006	<u>311,255</u>	<u>-</u>	<u>311,255</u>
Net book value			
As at 31 December 2006	<u>871,719</u>	<u>100</u>	<u>871,819</u>
As at 31 December 2005	<u>1,070,252</u>	<u>100</u>	<u>1,070,352</u>

The company holds more than 20% of the share capital of the following company

	Country of incorporation	Principal activity	Class	%	Year end
Subsidiary undertakings					
Boud Minerals & Polymers Limited	England & Wales	Dormant company	Ordinary	100	31 December 2006
			Capital & reserves £	Profit/(loss) for the year £	
Subsidiary undertakings					
Boud Minerals & Polymers Limited			100	-	

BOUD MARKETING LIMITED
NOTES TO THE ABBREVIATED ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2006

4 Creditors

Included in the creditors are the following amounts due after more than 5 years

	2006	2005
	£	£
After more than five years by instalments	<u>-</u>	<u>293,009</u>
Included within creditors is secured creditors of £128,044 (2005 - £915,450)		

5 Share capital

	2006	2005
	£	£
Authorised		
Equity		
31,000 A Ordinary shares of £1 each	31,000	31,000
4,000 B Ordinary shares of £1 each	<u>4,000</u>	<u>4,000</u>
	<u>35,000</u>	<u>35,000</u>
Allotted, called up and fully paid		
Equity		
31,000 A Ordinary shares of £1 each	31,000	31,000
4,000 B Ordinary shares of £1 each	<u>4,000</u>	<u>4,000</u>
	<u>35,000</u>	<u>35,000</u>

6 Capital commitments

Expenditure contracted for but not provided in the financial statements

	2006	2005
	£	£
New building	<u>120,000</u>	<u>150,000</u>

BOUD MARKETING LIMITED
NOTES TO THE ABBREVIATED ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2006

7 Related parties

Controlling entity

The company is controlled by the directors who own 77.14% of the called up share capital

Director's loan account

The following balance owed by the director was outstanding at the year end

	2006	2005
	£	£
Mr & Mrs D Boud - current account	-	2,963

Directors' loan accounts

The overdrawn directors current account was repaid on 30 April 2006