Registered Number SC201020

B. & B. LIFTING EQUIPMENT LTD.

Abbreviated Accounts

30 April 2011

B. & B. LIFTING EQUIPMENT LTD. **Registered Number SC201020**

Balance Sheet as at 30 April 2011

	Notes	2011		2010	
		£	£	£	£
Fixed assets					
Tangible	2		28,567		35,050
Total fixed assets			28,567		35,050
Current assets					
Debtors		4,054		24,669	
Cash at bank and in hand		30,124		41,367	
Total current assets		34,178		66,036	
Creditors: amounts falling due within one year		(15,400)		(7,328)	
Net current assets			18,778		58,708
Total assets less current liabilities			47,345		93,758
Provisions for liabilities and charges	3		(3,795)		(4,447)
Total net Assets (liabilities)			43,550		89,311
Capital and reserves					
Called up share capital	4		8		8
Profit and loss account			43,542		89,303
Shareholders funds			43,550		89,311

a. For the year ending 30 April 2011 the company was entitled to exemption under section 477(2) of the Companies Act 2006.
b. The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006
c. The directors acknowledge their responsibility for:
    i. ensuring the company keeps accounting records which comply with Section 386; 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 393, and which otherwise comply with the requirements of the Companies Act relating to accounts, so far as is applicable to the company.
d. These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

Approved by the board on 13 September 2011

And signed on their behalf by:
Elizabeth Rae , Director

This document was delivered using electronic communications and authenticated in accordance with the registrar's rules relating to electronic form, authentication and manner of delivery under section 1068 of the Companies Act 2006.

Notes to the abbreviated accounts

For the year ending 30 April
2011

1 **Accounting policies**

Basis of preparation The accounts have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008).

Turnover
Turnover represents the value, net of 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	15.00% Reducing Balance
Motor Vehicles	25.00% Reducing Balance

2 **Tangible fixed assets**

Cost	£
At 30 April 2010	136,966
additions	
disposals	(12,155)
revaluations	
transfers	
At 30 April 2011	124,811
Depreciation	
At 30 April 2010	101,916
Charge for year	5,684
on disposals	(11,356)
At 30 April 2011	96,244
Net Book Value	
At 30 April 2010	35,050
At 30 April 2011	28,567

3 **Provisions for liabilities and charges**

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.

4 **Share capital**

	2011	2010
	£	£
Authorised share capital:		
100 Ordinary of £1.00 each	100	100
Allotted, called up and fully paid:		
8 Ordinary of £1.00 each	8	8