

Registered number
06630351

BC&R Car & Van Centre Ltd

Abbreviated Accounts

31 August 2013



BC&R Car & Van Centre Ltd

Registered number: 06630351

**Abbreviated Balance Sheet
as at 31 August 2013**

	Notes	2013 £	2012 £
Fixed assets			
Intangible assets	2	12,187	13,000
Tangible assets	3	116,603	111,644
		<u>128,790</u>	<u>124,644</u>
Current assets			
Stocks		20,750	19,750
Debtors		54,802	77,750
Cash at bank and in hand		54,830	50,410
		<u>130,382</u>	<u>147,910</u>
Creditors: amounts falling due within one year		<u>(94,624)</u>	<u>(91,593)</u>
Net current assets		<u>35,758</u>	<u>56,317</u>
Total assets less current liabilities		<u>164,548</u>	<u>180,961</u>
Creditors: amounts falling due after more than one year		<u>(30,129)</u>	<u>(32,043)</u>
Provisions for liabilities		<u>(16,373)</u>	<u>(13,976)</u>
Net assets		<u>118,046</u>	<u>134,942</u>
Capital and reserves			
Called up share capital	4	100	100
Profit and loss account		117,946	134,842
Shareholders' funds		<u>118,046</u>	<u>134,942</u>

The directors are satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006

Members have not required the company to obtain an audit in accordance with section 476 of the Act

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts

The accounts have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006 applicable to companies subject to the small companies regime



Mr J Tarry
Director

Approved by the board on 29 April 2014

BC&R Car & Van Centre Ltd
Notes to the Abbreviated Accounts
for the year ended 31 August 2013

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% reducing balance
Motor vehicles	25% reducing balance
Amortisation of goodwill	5% straight line

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

Leasing and hire purchase commitments

Assets held under finance leases and hire purchase contracts, which are those where substantially all the risks and rewards of ownership of the asset have passed to the company, are capitalised in the balance sheet and depreciated over their useful lives. The corresponding lease or hire purchase obligation is treated in the balance sheet as a liability

The interest element of the rental obligations 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

Rentals paid under operating leases are charged to income on a straight line basis over the lease term

BC&R Car & Van Centre Ltd
Notes to the Abbreviated Accounts
for the year ended 31 August 2013

2 Intangible fixed assets **£**

Cost

At 1 September 2012 16,250

At 31 August 2013 16,250

Amortisation

At 1 September 2012 3,250

Provided during the year 813

At 31 August 2013 4,063

Net book value

At 31 August 2013 12,187

At 31 August 2012 13,000

3 Tangible fixed assets **£**

Cost

At 1 September 2012 161,367

Additions 26,468

At 31 August 2013 187,835

Depreciation

At 1 September 2012 49,723

Charge for the year 21,509

At 31 August 2013 71,232

Net book value

At 31 August 2013 116,603

At 31 August 2012 111,644

4 Share capital	Nominal value	2013 Number	2013 £	2012 £
<i>Allotted, called up and fully paid</i>				
Ordinary shares	£1 each	-	<u>100</u>	<u>100</u>