BC&R Car & Van Centre Ltd

Abbreviated Accounts

31 August 2015
BC&R Car & Van Centre Ltd
Registered number: 06630351
Abbreviated Balance Sheet as at 31 August 2015

<table>
<thead>
<tr>
<th>Notes</th>
<th>2015 £</th>
<th>2014 £</th>
</tr>
</thead>
<tbody>
<tr>
<td>Fixed assets</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Intangible assets</td>
<td>2</td>
<td>10,561</td>
</tr>
<tr>
<td>Tangible assets</td>
<td>3</td>
<td>73,056</td>
</tr>
<tr>
<td></td>
<td></td>
<td>83,617</td>
</tr>
<tr>
<td>Current assets</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Stocks</td>
<td></td>
<td>18,500</td>
</tr>
<tr>
<td>Debtors</td>
<td></td>
<td>34,269</td>
</tr>
<tr>
<td>Cash at bank and in hand</td>
<td></td>
<td>56,370</td>
</tr>
<tr>
<td></td>
<td></td>
<td>109,139</td>
</tr>
<tr>
<td>Creditors: amounts falling due within one year</td>
<td>(99,035)</td>
<td>(98,111)</td>
</tr>
<tr>
<td>Net current assets</td>
<td></td>
<td>10,104</td>
</tr>
<tr>
<td>Total assets less current liabilities</td>
<td></td>
<td>93,721</td>
</tr>
<tr>
<td>Creditors: amounts falling due after more than one year</td>
<td>(5,826)</td>
<td>(17,490)</td>
</tr>
<tr>
<td>Provisions for liabilities</td>
<td>(11,720)</td>
<td>(13,955)</td>
</tr>
<tr>
<td>Net assets</td>
<td></td>
<td>76,175</td>
</tr>
<tr>
<td>Capital and reserves</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Called up share capital</td>
<td>4</td>
<td>100</td>
</tr>
<tr>
<td>Profit and loss account</td>
<td></td>
<td>76,075</td>
</tr>
<tr>
<td>Shareholders’ funds</td>
<td></td>
<td>76,175</td>
</tr>
</tbody>
</table>

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.

The 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 S Betts
Director
Approved by the board on 26 April 2016
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 January 2015).

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 2015

2 Intangible fixed assets £

Cost
At 1 September 2014 16,250
At 31 August 2015 16,250

Amortisation
At 1 September 2014 4,876
Provided during the year 813
At 31 August 2015 5,689

Net book value
At 31 August 2015 10,561
At 31 August 2014 11,374

3 Tangible fixed assets £

Cost
At 1 September 2014 183,260
Disposals (15,161)
At 31 August 2015 168,099

Depreciation
At 1 September 2014 86,014
Charge for the year 13,348
On disposals (4,319)
At 31 August 2015 95,043

Net book value
At 31 August 2015 73,056
At 31 August 2014 97,246

4 Share capital Nominal value 2015 Number 2015 £ 2014 £
Allotted, called up and fully paid:
Ordinary shares £1 each - 100 100