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

<table>
<thead>
<tr>
<th>Notes</th>
<th>2013</th>
<th>2012</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>£</td>
<td>£</td>
</tr>
<tr>
<td>Fixed assets</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Intangible assets</td>
<td>2</td>
<td>12,187</td>
</tr>
<tr>
<td>Tangible assets</td>
<td>3</td>
<td>116,603</td>
</tr>
<tr>
<td></td>
<td></td>
<td>128,790</td>
</tr>
<tr>
<td>Current assets</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Stocks</td>
<td>20,750</td>
<td>19,750</td>
</tr>
<tr>
<td>Debtors</td>
<td>54,802</td>
<td>77,750</td>
</tr>
<tr>
<td>Cash at bank and in hand</td>
<td>54,830</td>
<td>50,410</td>
</tr>
<tr>
<td></td>
<td></td>
<td>130,382</td>
</tr>
<tr>
<td>Creditors: amounts falling due within one year</td>
<td>(94,624)</td>
<td>(91,593)</td>
</tr>
<tr>
<td>Net current assets</td>
<td>35,758</td>
<td>56,317</td>
</tr>
<tr>
<td>Total assets less current liabilities</td>
<td>164,548</td>
<td>180,961</td>
</tr>
<tr>
<td>Creditors: amounts falling due after more than one year</td>
<td>(30,129)</td>
<td>(32,043)</td>
</tr>
<tr>
<td>Provisions for liabilities</td>
<td>(16,373)</td>
<td>(13,976)</td>
</tr>
<tr>
<td>Net assets</td>
<td>118,046</td>
<td>134,942</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>117,946</td>
<td>134,842</td>
</tr>
<tr>
<td>Shareholders' funds</td>
<td>118,046</td>
<td>134,942</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
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

**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.
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

<table>
<thead>
<tr>
<th>Nominal value</th>
<th>2013</th>
<th>2013</th>
<th>2012</th>
</tr>
</thead>
<tbody>
<tr>
<td>Allotted, called up and fully paid Ordinary shares £1 each</td>
<td>-</td>
<td>100</td>
<td>100</td>
</tr>
</tbody>
</table>