

Registered Number 04500721

Brighthouse Motorcycle Training Centre Limited

Abbreviated Accounts

31 March 2014

Balance Sheet as at 31 March 2014

	Notes	2014	2013
		£	£
Fixed assets	2		
Tangible		13,806	12,462
		<u>13,806</u>	<u>12,462</u>
Current assets			
Debtors		5,204	3,008
Cash at bank and in hand		4,080	3,882
Total current assets		<u>9,284</u>	<u>6,890</u>
Creditors: amounts falling due within one year		(1,377)	(947)
Net current assets (liabilities)		7,907	5,943
Total assets less current liabilities		<u>21,713</u>	<u>18,405</u>
Provisions for liabilities		(2,800)	(2,200)
Total net assets (liabilities)		<u>18,913</u>	<u>16,205</u>
Capital and reserves			
Called up share capital	4	100	100
Profit and loss account		18,813	16,105

Shareholders funds

18,913

16,205

- a. For the year ending 31 March 2014 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.
- 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 responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.
- 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 03 June 2014

And signed on their behalf by:

R S T Cartwright, 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 31 March 2014

1 Accounting policies**Basis of accounting**

The financial statements 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 of services provided.

Tangible fixed assets

In the year of acquisition tangible fixed assets are depreciated from 1 April.

Leasing commitments

Rentals payable under operating leases are charged to the profit and loss account as incurred.

Deferred taxation

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date where transactions or events have occurred at that date that will result in an obligation to pay more, or a right to pay less or to receive more tax. Deferred tax is measured on an undiscounted basis at the tax rates that are expected to apply in the periods in which the timing differences reverse, based on tax rates and laws enacted or substantively enacted at the balance sheet date.

Financial Instruments

Financial instruments are classified and accounted for, according to the substance of the contractual arrangement, as either financial assets, financial liabilities or equity instruments. An equity instrument is any contract that evidences a residual interest in the assets of the company after deducting all of its liabilities.

Depreciation

Depreciation has been provided at the following rates in order to write off the assets over their estimated useful lives.

Motorbikes and equipment	25%	reducing balance
Leasehold improvements	33.33%	straight line

2 Fixed Assets

	Tangible Assets	Total
Cost or valuation	£	£
At 01 April 2013	29,109	29,109

Additions	15,947	15,947
Disposals	(16,418)	(16,418)
At 31 March 2014	<u>28,638</u>	<u>28,638</u>

Depreciation

At 01 April 2013	16,647	16,647
Charge for year	4,602	4,602
On disposals	(6,417)	(6,417)
At 31 March 2014	<u>14,832</u>	<u>14,832</u>

Net Book Value

At 31 March 2014	13,806	13,806
At 31 March 2013	<u>12,462</u>	<u>12,462</u>

3 Creditors: amounts falling due after more than one year

4 Share capital

	2014	2013
	£	£
Authorised share capital:		
1000 Ordinary of £1 each	1,000	1,000
Allotted, called up and fully paid:		
100 Ordinary of £1 each	100	100