CARSEGATE MOT TEST CENTRE LIMITED

ABBREVIATED UNAUDITED ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2009

316621



CARSEGATE MOT TEST CENTRE LIMITED (REGISTERED NUMBER: SC316621)

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for the year ended 31 March 2009

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COMPANY INFORMATION
for the year ended 31 March 2009

DIRECTORS:	A T MacKenzie Mrs C A MacKenzie
SECRETARY:	Mrs C A MacKenzie
REGISTERED OFFICE:	Craggan Lodge Cragganvallie Kiltarlity Beauly Inverness-shire IV4 7HT
REGISTERED NUMBER:	SC316621
ACCOUNTANTS:	MacKenzie Kerr Chartered Accountants Redwood 19 Culduthel Road Inverness IV2 4AA
BANKERS:	Royal Bank of Scotland plc Inverness Chief Office PO Box 31 29 Harbour Road Inverness IV1 1NU

ABBREVIATED BALANCE SHEET
31 March 2009

	Notes	2009 £	£	2008 £	£
FIXED ASSETS					
Tangible assets	2		73,211		73,474
CURRENT ASSETS					
Stocks		2,500		2,300	
Debtors		31,522		27,562	
Cash at bank		71,930		24,651	
		105,952		54,513	
CREDITORS					
Amounts falling due within one year		94,169		83,224	
NET CURRENT ASSETS/(LIABILITIES)			11,783		(28,711)
TOTAL ASSETS LESS CURRENT LIABILITIES			84,994		44,763
PROVISIONS FOR LIABILITIES			431		542
NET ASSETS			84,563		44,221
CAPITAL AND RESERVES					
Called up share capital	3		100		100
Profit and loss account			84,463		44,121
SHAREHOLDERS' FUNDS			84,563		44,221

The company is entitled to exemption from audit under Section 249A(1) of the Companies Act 1985 for the year ended 31 March 2009.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2009 in accordance with Section 249B(2) of the Companies Act 1985.

The directors acknowledge their responsibilities for:

(a) ensuring that the company keeps accounting records which comply with Section 221 of the Companies Act 1985 and

(b) preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of each financial year and of its profit or loss for each financial year in accordance with the requirements of Section 226 and which otherwise comply with the requirements of the Companies Act 1985 relating to financial statements, so far as applicable to the company.

The notes form part of these abbreviated accounts

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ABBREVIATED BALANCE SHEET - continued
31 March 2009

These abbreviated accounts have been prepared in accordance with the special provisions of Part VII of the Companies Act 1985 relating to small companies.

The financial statements were approved by the Board of Directors on 27-01-2010 and were signed on its behalf by:

A T MacKenzie - Director

The notes form part of these abbreviated accounts

1. ACCOUNTING POLICIES

Accounting convention
The financial statements have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2007).

Turnover
Turnover represents net invoiced sales of goods, excluding value added tax.

Tangible fixed assets
Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Improvements to property	- 10% on cost
Plant and machinery	- 25% on reducing balance
Fixtures and fittings	- 25% on reducing balance

Stocks
Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Deferred tax
Deferred tax arises as a result of including items of income and expenditure in taxation computations in periods different from those in which they are included in the company's accounts. Deferred tax is provided in full on timing differences which result in an obligation to pay more (or less) tax at a future date, at the average tax rates that are expected to apply when the timing differences reverse, based on current tax rates and laws.

Deferred tax is not provided on timing differences arising from the revaluation of fixed assets where there is no commitment to sell the asset.

Deferred tax assets and liabilities are not discounted.

Hire purchase and leasing commitments
Rentals paid under operating leases are charged to the profit and loss account on a straight line basis over the period of the lease.

2. TANGIBLE FIXED ASSETS

	Total £
COST	
At 1 April 2008	76,168
Additions	9,517
At 31 March 2009	85,685
DEPRECIATION	
At 1 April 2008	2,694
Charge for year	9,780
At 31 March 2009	12,474
NET BOOK VALUE	
At 31 March 2009	73,211
At 31 March 2008	73,474

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3. CALLED UP SHARE CAPITAL

Authorised:

Number:	Class:	Nominal value:	2009 £	2008 £
1,000	Ordinary Shares	£1	1,000	1,000

Allotted, issued and fully paid:

Number:	Class:	Nominal value:	2009 £	2008 £
100	Ordinary Shares	£1	100	100

4. RELATED PARTY DISCLOSURES

At 31 March 2009 the company owed the director £67,078 (2008 - £38,723) . During the year the company paid expenses on behalf of the director of £2,061 (2008 - Nil) and the director paid expenses on behalf of the company of £30,416 (2008 - £32,723). The loan is unsecured, interest free and has no fixed terms for repayment.

During the year the director received £4,120 in respect of dividends.

The property that the company trades from is rented from the director at a commercial rate.

5. ULTIMATE CONTROLLING PARTY

As no one shareholder owns more than 50% of the issued share capital the company is considered to be under the control of the director.