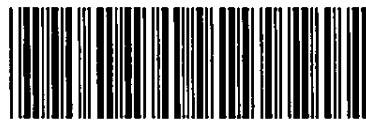


CARSEGATE MOT TEST CENTRE LIMITED
ABBREVIATED UNAUDITED ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2011

316621

THURSDAY



SCT *S0P6LOAH* #240
29/12/2011
COMPANIES HOUSE

CARSEGATE MOT TEST CENTRE LIMITED (REGISTERED NUMBER: SC316621)

CONTENTS OF THE ABBREVIATED ACCOUNTS
for the year ended 31 March 2011

	Page
Company Information	1
Abbreviated Balance Sheet	2 to 3
Notes to the Abbreviated Accounts	4 to 5

CARSEGATE MOT TEST CENTRE LIMITED

COMPANY INFORMATION
for the year ended 31 March 2011

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

CARSEGATE MOT TEST CENTRE LIMITED (REGISTERED NUMBER: SC316621)

ABBREVIATED BALANCE SHEET
31 March 2011

	Notes	2011 £	2010 £
FIXED ASSETS			
Tangible assets	2	61,132	65,626
CURRENT ASSETS			
Stocks		3,000	2,000
Debtors		29,942	25,146
Cash at bank and in hand		111,146	72,773
		<u>144,088</u>	<u>99,919</u>
CREDITORS			
Amounts falling due within one year		<u>64,911</u>	<u>55,961</u>
NET CURRENT ASSETS		<u>79,177</u>	<u>43,958</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>140,309</u>	<u>109,584</u>
PROVISIONS FOR LIABILITIES		<u>1,510</u>	<u>682</u>
NET ASSETS		<u><u>138,799</u></u>	<u><u>108,902</u></u>
CAPITAL AND RESERVES			
Called up share capital	3	100	100
Profit and loss account		<u>138,699</u>	<u>108,802</u>
SHAREHOLDERS' FUNDS		<u><u>138,799</u></u>	<u><u>108,902</u></u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2011.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2011 in accordance with Section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for:

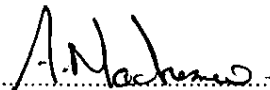
- ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and
- preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of each financial year and of its profit or loss for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

The notes form part of these abbreviated accounts

ABBREVIATED BALANCE SHEET - continued
31 March 2011

The abbreviated accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

The financial statements were approved by the Board of Directors on24/12/11..... and were signed on its behalf by:


.....
A T MacKenzie - Director

The notes form part of these abbreviated accounts

NOTES TO THE ABBREVIATED ACCOUNTS
for the year ended 31 March 2011

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 April 2008).

Turnover

Turnover represents net invoiced sales of goods and services, 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 2010	87,894
Additions	6,160
At 31 March 2011	94,054
DEPRECIATION	
At 1 April 2010	22,268
Charge for year	10,654
At 31 March 2011	32,922
NET BOOK VALUE	
At 31 March 2011	61,132
At 31 March 2010	65,626

NOTES TO THE ABBREVIATED ACCOUNTS - continued
for the year ended 31 March 2011

3. **CALLED UP SHARE CAPITAL**

Allotted, issued and fully paid:

Number:	Class:	Nominal value:	2011 £	2010 £
100	Ordinary Shares	£1	<u>100</u>	<u>100</u>

4. **RELATED PARTY DISCLOSURES**

At 31 March 2011 the company owed A T MacKenzie, the director, £26,448 (2010 - £28,002).

During the year A T MacKenzie, a director, and C A MacKenzie, a director, received £8,100 in respect of dividends.

A T MacKenzie, a director, rents to the company the property from which it operates, at a commercial rate of £19,300 per annum.

5. **ULTIMATE CONTROLLING PARTY**

In the current year the company is under the control of A T MacKenzie. In the previous year, as no one person had overall control the company was deemed to be under the control of the directors.