

Bournville M.O.T Centre Limited

Abbreviated Accounts

for the Year Ended 30 April 2005

Registration number: 1393817



Bournville M.O.T Centre Limited
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The following reproduces the text of the accountants' report in respect of the company's annual financial statements, from which the abbreviated accounts (set out on pages 2 to 4) have been prepared.

**Accountants' Report to the Directors on the Unaudited Financial Statements of
Bournville M.O.T Centre Limited**

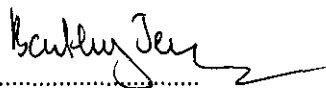
In accordance with the engagement letter dated 9 September 2004, and in order to assist you to fulfil your duties under the Companies Act 1985, we have compiled the financial statements of the company which comprise the Profit and Loss Account, the Balance Sheet, and the related notes from the accounting records and information and explanations you have given to us.

This report is made to the Company's Board of Directors, as a body, in accordance with the terms of our engagement. Our work has been undertaken so that we might compile the financial statements that we have been engaged to compile, report to the Company's Board of Directors that we have done so, and state those matters that we have agreed to state to them in this report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Company and the Company's Board of Directors, as a body, for our work or for this report.

We have carried out this engagement in accordance with technical guidance issued by the Institute of Chartered Accountants in England and Wales and have complied with the ethical guidance laid down by the Institute relating to members undertaking the compilation of financial statements.

You have acknowledged on the balance sheet as at 30 April 2005 your duty to ensure that the company has kept proper accounting records and to prepare financial statements that give a true and fair view under the Companies Act 1985. You consider that the company is exempt from the statutory requirement for an audit for the year.

We have not been instructed to carry out an audit of the financial statements. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the financial statements.



Bentley Jennison
Chartered Accountants

Date: 20/1/06

Third Floor
Howard House
Queens Avenue
Clifton
Bristol
BS8 1QT

Bournville M.O.T Centre Limited
Abbreviated Balance Sheet as at 30 April 2005

		2005	2004
	Note	£	£
Fixed assets			
Intangible assets	2	52,500	57,000
Tangible assets	2	<u>119,191</u>	<u>120,343</u>
		171,691	177,343
Current assets			
Debtors		198,690	30,057
Cash at bank and in hand		<u>27,145</u>	<u>121,317</u>
		225,835	151,374
Creditors: Amounts falling due within one year		<u>(119,131)</u>	<u>(107,692)</u>
Net current assets		106,704	43,682
Total assets less current liabilities		278,395	221,025
Provisions for liabilities		<u>659</u>	<u>-</u>
Net assets		<u>279,054</u>	<u>221,025</u>
Capital and reserves			
Called up share capital	3	100	100
Profit and loss account		<u>278,954</u>	<u>220,925</u>
Equity shareholders' funds		<u>279,054</u>	<u>221,025</u>

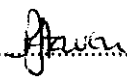
For the financial year ended 30 April 2005, the company was entitled to exemption from audit under section 249A(1) of the Companies Act 1985; and no notice has been deposited under section 249B(2) requesting an audit. The directors acknowledge their responsibilities for ensuring that the company keeps accounting records which comply with section 221 of the Act and preparing accounts which give a true and fair view of the state of affairs of the company as at the end of the year and of its profit or loss for the financial year in accordance with the requirements of section 226 and which otherwise comply with the Companies Act 1985, so far as applicable to the company.

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

Approved by the Board on 20.01.06 and signed on its behalf by:


.....

M P Haven
Director


.....

Mrs R Haven
Director

Bournville M.O.T Centre Limited

Notes to the abbreviated accounts for the Year Ended 30 April 2005

1 Accounting policies

Basis of preparation

The full financial statements, from which these abbreviated accounts have been extracted, have been prepared under the historical cost convention, and in accordance with the Financial Reporting Standard for Smaller Entities (effective June 2002).

Turnover

Turnover represents amounts invoiced, net of value added tax, in respect of the sale of goods and services to customers.

Amortisation

Amortisation is provided on intangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Depreciation

Depreciation is provided on tangible fixed assets so as to write off the cost, less any estimated residual value, over their expected useful economic life as follows:

Buildings	2% straight line basis
Plant and machinery	20% reducing balance basis
Motor vehicles	25% reducing balance
Office equipment	33% reducing balance basis

Goodwill

Goodwill is the difference between the fair value of consideration paid for an acquired entity and the aggregate of the fair value of that entity's identifiable assets and liabilities.

Positive goodwill is capitalised, classified as an asset on the balance sheet and amortised on a straight line basis over its useful economic life. It is reviewed for impairment at the end of the first full financial year following the acquisition and in other periods if events or changes in circumstances indicate that the carrying value may not be recoverable.

Deferred taxation

Deferred tax is provided in full on timing differences which represent a liability at the balance sheet date, at rates expected to apply when they crystallise based on current tax rates and law. Timing differences arise from the inclusion of items of income or expenditure in tax computations in periods different from those in which they are included in the financial statements. Deferred tax assets and liabilities are not discounted.

Bournville M.O.T Centre Limited

Notes to the abbreviated accounts for the Year Ended 30 April 2005

..... continued

2 Fixed assets

	Intangible assets £	Tangible assets £	Total £
Cost			
As at 1 May 2004	75,000	145,226	220,226
Additions	-	3,122	3,122
As at 30 April 2005	<u>75,000</u>	<u>148,348</u>	<u>223,348</u>
Depreciation			
As at 1 May 2004	18,000	24,883	42,883
Charge for the year	4,500	4,274	8,774
As at 30 April 2005	<u>22,500</u>	<u>29,157</u>	<u>51,657</u>
Net book value			
As at 30 April 2005	<u>52,500</u>	<u>119,191</u>	<u>171,691</u>
As at 30 April 2004	<u>57,000</u>	<u>120,343</u>	<u>177,343</u>

3 Share capital

	2005 £	2004 £
Authorised		
100 Ordinary shares of £1 each	<u>100</u>	<u>100</u>
Allotted, called up and fully paid		
100 Ordinary shares of £1 each	<u>100</u>	<u>100</u>

4 Related parties

Controlling entity

The company is controlled by the directors who own 80 % of the called up share capital.