

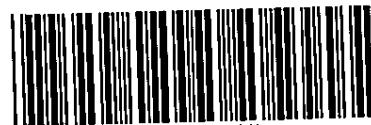
Registered number  
04077360

Business Tax Centre Limited

Abbreviated Accounts

31 May 2009

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COMPANIES HOUSE

**Business Tax Centre Limited**  
**Abbreviated Balance Sheet**  
**as at 31 May 2009**

	Notes	2009 £	2008 £
<b>Fixed assets</b>			
Tangible assets	3	13,657	16,673
Investments	4	25,003	25,003
		<u>38,660</u>	<u>41,676</u>
<b>Current assets</b>			
Stocks		919	2,702
Debtors		40,862	46,788
Cash at bank and in hand		-	25,000
		<u>41,781</u>	<u>74,490</u>
<b>Creditors: amounts falling due within one year</b>		<u>(55,892)</u>	<u>(91,646)</u>
<b>Net current liabilities</b>		(14,111)	(17,156)
<b>Net assets</b>		<u>24,549</u>	<u>24,520</u>
<b>Capital and reserves</b>			
Called up share capital	5	200	200
Profit and loss account		24,349	24,320
<b>Shareholders' funds</b>		<u>24,549</u>	<u>24,520</u>

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 and that 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 S O'Neill  
Director

Approved by the board on 7 December 2009

**Business Tax Centre Limited**  
**Notes to the Abbreviated Accounts**  
**for the year ended 31 May 2009**

**1 Accounting policies**

***Basis of preparation***

The accounts 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, 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	33% straight line
Motor vehicles	25% straight line

***Stocks***

Stock is valued at the lower of cost and net realisable value.

**2 Intangible fixed assets**

£

**Cost**

At 1 June 2008	15,000
At 31 May 2009	15,000

**Amortisation**

At 1 June 2008	15,000
At 31 May 2009	15,000

**Net book value**

At 31 May 2009	-
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**3 Tangible fixed assets**

£

**Cost**

At 1 June 2008	35,821
Additions	5,021
At 31 May 2009	40,842

**Depreciation**

At 1 June 2008	19,148
Charge for the year	8,037
At 31 May 2009	27,185

**Net book value**

At 31 May 2009	13,657
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**Business Tax Centre Limited**  
**Notes to the Abbreviated Accounts**  
**for the year ended 31 May 2009**

At 31 May 2008	<u>16,673</u>
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**4 Investments**

**£**

**Cost**

At 1 June 2008	25,003
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At 31 May 2009	<u>25,003</u>
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**5 Share capital**

**2009**  
**No**

**2008**  
**No**

**2009**  
**£**

**2008**  
**£**

Allotted, called up and fully paid:  
 Ordinary shares of £1 each

200

200

200

200