

Registered Number 04500721

Brighthouse Motorcycle Training Centre Limited

Abbreviated Accounts

31 March 2016

Balance Sheet as at 31 March 2016

	Notes	2016	2015
		£	£
Fixed assets	2		
Tangible		10,763	12,865
		<u>10,763</u>	<u>12,865</u>
Current assets			
Debtors		1,727	4,395
Cash at bank and in hand		607	2,415
Total current assets		<u>2,334</u>	<u>6,810</u>
Creditors: amounts falling due within one year		(1,233)	(1,328)
Net current assets (liabilities)		1,101	5,482
Total assets less current liabilities		<u>11,864</u>	<u>18,347</u>
Provisions for liabilities		(1,000)	(2,200)
Total net assets (liabilities)		<u>10,864</u>	<u>16,147</u>
Capital and reserves			
Called up share capital	4	100	100
Profit and loss account		10,764	16,047

Shareholders funds

10,864

16,147

- a. For the year ending 31 March 2016 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 12 July 2016

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 2016

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 January 2015).

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.

Contributions to pension funds

The company operates a defined contribution pension scheme. The amount charged to the profit and loss account in respect of pension costs is the contributions payable in the year.

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 2015	30,490	30,490
Additions	5,235	5,235
Disposals	(7,077)	(7,077)
At 31 March 2016	<u>28,648</u>	<u>28,648</u>
Depreciation		
At 01 April 2015	17,625	17,625
Charge for year	3,588	3,588
On disposals	(3,328)	(3,328)
At 31 March 2016	<u>17,885</u>	<u>17,885</u>
Net Book Value		
At 31 March 2016	10,763	10,763
At 31 March 2015	<u>12,865</u>	<u>12,865</u>

3 Creditors: amounts falling due after more than one year

4 Share capital

	2016	2015
	£	£
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