

TEMPLE NORMANTON TEST CENTRE LIMITED

ABBREVIATED ACCOUNTS

FOR THE YEAR ENDED 31 JULY 2013

**CONTENTS OF THE ABBREVIATED ACCOUNTS**

**For The Year Ended 31 July 2013**

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**TEMPLE NORMANTON TEST CENTRE LIMITED**

**COMPANY INFORMATION**

**For The Year Ended 31 July 2013**

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**DIRECTOR:** Mr C MacMillan

**SECRETARY:** Mrs K MacMillan

**REGISTERED OFFICE:** Holdenby House  
Linden Court  
Clay Cross  
Chesterfield  
Derbyshire  
S45 9HU

**REGISTERED NUMBER:** 05183441 (England and Wales)

**ACCOUNTANTS:** The Rees Partnership  
Bentley Bridge House  
Chesterfield Road  
Matlock  
Derbyshire  
DE4 5LE

**BANKERS:** Yorkshire Bank Plc  
89 New Square  
Chesterfield  
Derbyshire  
S40 1PH

**ABBREVIATED BALANCE SHEET**

31 July 2013

	Notes	2013 £	2012 £
<b>FIXED ASSETS</b>			
Intangible assets	2	15,500	31,000
Tangible assets	3	15,799	19,834
		<u>31,299</u>	<u>50,834</u>
<b>CURRENT ASSETS</b>			
Debtors		916	844
Cash at bank and in hand		127,400	115,566
		<u>128,316</u>	<u>116,410</u>
<b>CREDITORS</b>			
Amounts falling due within one year		(113,805)	(106,074)
<b>NET CURRENT ASSETS</b>		<u>14,511</u>	<u>10,336</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		45,810	61,170
<b>PROVISIONS FOR LIABILITIES</b>		(2,616)	(3,070)
<b>NET ASSETS</b>		<u>43,194</u>	<u>58,100</u>
<b>CAPITAL AND RESERVES</b>			
Called up share capital	4	100	100
Profit and loss account		43,094	58,000
<b>SHAREHOLDERS' FUNDS</b>		<u>43,194</u>	<u>58,100</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 July 2013.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 July 2013 in accordance with Section 476 of the Companies Act 2006.

The director acknowledges his responsibilities for:

- (a) 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.
- (b)

**ABBREVIATED BALANCE SHEET - continued**  
**31 July 2013**

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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 director on 28 November 2013 and were signed by:

Mr C MacMillan - Director

## NOTES TO THE ABBREVIATED ACCOUNTS

For The Year Ended 31 July 2013

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### 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, excluding value added tax.

#### Goodwill

Goodwill, being the amount paid in connection with the acquisition of a business in 2004, is being amortised evenly over its estimated useful life of ten years.

#### Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life or, if held under a finance lease, over the lease term, whichever is the shorter.

MOT bay at cost	- 10% on cost
Fixtures and fittings	- 15% on reducing balance
Motor vehicles	- 25% on reducing balance

#### Deferred tax

Full provision is made for deferred taxation resulting from timing differences between the recognition of gains and losses in the accounts and their recognition for tax purposes. Deferred taxation is calculated on an un-discounted basis at the tax rates which are expected to apply in the periods when the timing differences will reverse.

Deferred tax is not recognised when assets are revalued unless, by the balance sheet date, the company has entered into a binding agreement to sell the assets and recognised the gains and losses expected to arise on sale. Deferred tax is also not recognised where assets have been sold and it is expected that the taxable gain will be rolled over into a replacement asset.

#### Hire purchase and leasing commitments

Assets obtained under hire purchase contracts or finance leases are capitalised in the balance sheet. Those held under hire purchase contracts are depreciated over their estimated useful lives. Those held under finance leases are depreciated over their estimated useful lives or the lease term, whichever is the shorter.

The interest element of these obligations is charged to the profit and loss account over the relevant period. The capital element of the future payments is treated as a liability.

Assets held under finance leases and hire purchase contracts, which are those where substantially all the risks and rewards of ownership of the asset have passed to the company, are capitalised in the balance sheet and depreciated over their useful lives. The corresponding lease or hire purchase obligation is treated in the balance sheet as a liability.

The interest element of the rental obligations is charged to the profit and loss account over the period of the lease and represents a constant proportion of the balance of capital repayments outstanding.

Rentals paid under operating leases are charged to income on as incurred over the lease term.

NOTES TO THE ABBREVIATED ACCOUNTS - continued  
For The Year Ended 31 July 2013

2. INTANGIBLE FIXED ASSETS

	Total £
<b>COST</b>	
At 1 August 2012 and 31 July 2013	<u>155,000</u>
<b>AMORTISATION</b>	
At 1 August 2012	124,000
Amortisation for year	<u>15,500</u>
At 31 July 2013	<u>139,500</u>
<b>NET BOOK VALUE</b>	
At 31 July 2013	<u>15,500</u>
At 31 July 2012	<u>31,000</u>

3. TANGIBLE FIXED ASSETS

	Total £
<b>COST</b>	
At 1 August 2012 and 31 July 2013	<u>45,706</u>
<b>DEPRECIATION</b>	
At 1 August 2012	25,872
Charge for year	<u>4,035</u>
At 31 July 2013	<u>29,907</u>
<b>NET BOOK VALUE</b>	
At 31 July 2013	<u>15,799</u>
At 31 July 2012	<u>19,834</u>

4. CALLED UP SHARE CAPITAL

Allotted, issued and fully paid:				
Number:	Class:	Nominal value:	2013 £	2012 £
100	Ordinary	£1	<u>100</u>	<u>100</u>

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 1072 of the Companies Act 2006.