

REGISTERED NUMBER: 02943042 (England and Wales)

**REPORT OF THE DIRECTOR AND**  
**FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2015**  
**FOR**  
**AUTO BODY LANGUAGE LIMITED**

FRIDAY



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**FOR THE YEAR ENDED 31 DECEMBER 2015**

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**AUTO BODY LANGUAGE LIMITED**

**COMPANY INFORMATION**  
**FOR THE YEAR ENDED 31 DECEMBER 2015**

**DIRECTOR:**

D Morriss

**SECRETARY:**

Mrs S E Morriss

**REGISTERED OFFICE:**

42-44 Holmethorpe Avenue  
Holmethorpe Industrial Estate  
Redhill  
Surrey  
RH1 2NL

**REGISTERED NUMBER:**

02943042 (England and Wales)

**AUDITORS:**

JOHN WILLIAMS & CO.  
STATUTORY AUDITOR  
CHARTERED ACCOUNTANTS  
Chart House  
2 Effingham Road  
Reigate  
Surrey  
RH2 7JN

**AUTO BODY LANGUAGE LIMITED (REGISTERED NUMBER: 02943042)**

**REPORT OF THE DIRECTOR**  
**FOR THE YEAR ENDED 31 DECEMBER 2015**

The director presents his report with the financial statements of the company for the year ended 31 December 2015.

**PRINCIPAL ACTIVITY**

The principal activity of the company in the year under review was that of motor vehicle body repairs.

**DIVIDENDS**

The total distribution of dividends for the year ended 31 December 2015 will be £100,000.

**FUTURE DEVELOPMENTS**

The company is expected to continue generating steady growth based on developing the company's existing market.

**DIRECTOR**

D Morriss held office during the whole of the period from 1 January 2015 to the date of this report.

**STATEMENT OF DIRECTOR'S RESPONSIBILITIES**

The director is responsible for preparing the Report of the Director and the financial statements in accordance with applicable law and regulations.

Company law requires the director to prepare financial statements for each financial year. Under that law the director has elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law), including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'. Under company law the director must not approve the financial statements unless he is satisfied that they give a true and fair view of the state of affairs of the company and of the profit or loss of the company for that period. In preparing these financial statements, the director is required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and accounting estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The director is responsible for keeping adequate accounting records that are sufficient to show and explain the company's transactions and disclose with reasonable accuracy at any time the financial position of the company and enable him to ensure that the financial statements comply with the Companies Act 2006. He is also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

**STATEMENT AS TO DISCLOSURE OF INFORMATION TO AUDITORS**

So far as the director is aware, there is no relevant audit information (as defined by Section 418 of the Companies Act 2006) of which the company's auditors are unaware, and he has taken all the steps that he ought to have taken as a director in order to make himself aware of any relevant audit information and to establish that the company's auditors are aware of that information.

**AUDITORS**

The auditors, JOHN WILLIAMS & CO., will be proposed for re-appointment at the forthcoming Annual General Meeting.

**ON BEHALF OF THE BOARD:**



.....  
D Morriss - Director

Date: 26/09/2016

## **REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF AUTO BODY LANGUAGE LIMITED**

We have audited the financial statements of Auto Body Language Limited for the year ended 31 December 2015 on pages five to seventeen. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

This report is made solely to the company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the company's members those matters we are required to state to them in a Report of the Auditors 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 members as a body, for our audit work, for this report, or for the opinions we have formed.

### **Respective responsibilities of director and auditors**

As explained more fully in the Statement of Director's Responsibilities set out on page two, the director is responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view. Our responsibility is to audit and express an opinion on the financial statements in accordance with applicable law and International Standards on Auditing (UK and Ireland). Those standards require us to comply with the Auditing Practices Board's (APB's) Ethical Standards for Auditors, including "APB Ethical Standard - Provisions Available for Small Entities (Revised)", in the circumstances set out in note twenty one to the financial statements.

### **Scope of the audit of the financial statements**

An audit involves obtaining evidence about the amounts and disclosures in the financial statements sufficient to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or error. This includes an assessment of: whether the accounting policies are appropriate to the company's circumstances and have been consistently applied and adequately disclosed; the reasonableness of significant accounting estimates made by the director; and the overall presentation of the financial statements. In addition, we read all the financial and non-financial information in the Report of the Director to identify material inconsistencies with the audited financial statements and to identify any information that is apparently materially incorrect based on, or materially inconsistent with, the knowledge acquired by us in the course of performing the audit. If we become aware of any apparent material misstatements or inconsistencies we consider the implications for our report.

### **Opinion on financial statements**

In our opinion the financial statements:

- give a true and fair view of the state of the company's affairs as at 31 December 2015 and of its profit for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

### **Opinion on other matter prescribed by the Companies Act 2006**

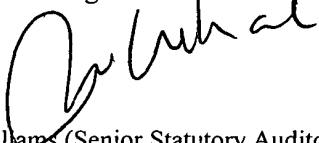
In our opinion the information given in the Report of the Director for the financial year for which the financial statements are prepared is consistent with the financial statements.

**REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF  
AUTO BODY LANGUAGE LIMITED**

**Matters on which we are required to report by exception**

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of director's remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the director was not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemption from the requirement to prepare a Strategic Report.



J R Williams (Senior Statutory Auditor)  
for and on behalf of JOHN WILLIAMS & CO.  
STATUTORY AUDITOR  
CHARTERED ACCOUNTANTS  
Chart House  
2 Effingham Road  
Reigate  
Surrey  
RH2 7JN

Date: 26/9/.....2016

**AUTO BODY LANGUAGE LIMITED (REGISTERED NUMBER: 02943042)**

**STATEMENT OF COMPREHENSIVE INCOME**  
**FOR THE YEAR ENDED 31 DECEMBER 2015**

	Notes	2015 £	2014 £
<b>TURNOVER</b>		3,356,124	3,344,234
Cost of sales		<u>1,902,520</u>	<u>1,832,095</u>
<b>GROSS PROFIT</b>		1,453,604	1,512,139
Administrative expenses		<u>1,358,835</u>	<u>1,363,981</u>
<b>OPERATING PROFIT</b>	4	94,769	148,158
Interest payable and similar charges	5	<u>4,304</u>	<u>1,086</u>
<b>PROFIT ON ORDINARY ACTIVITIES BEFORE TAXATION</b>		90,465	147,072
Tax on profit on ordinary activities	6	<u>17,887</u>	<u>31,770</u>
<b>PROFIT FOR THE FINANCIAL YEAR</b>		72,578	115,302
<b>OTHER COMPREHENSIVE INCOME</b>		<u>-</u>	<u>-</u>
<b>TOTAL COMPREHENSIVE INCOME FOR THE YEAR</b>		<u><u>72,578</u></u>	<u><u>115,302</u></u>

The notes form part of these financial statements

**AUTO BODY LANGUAGE LIMITED (REGISTERED NUMBER: 02943042)**

**STATEMENT OF FINANCIAL POSITION**  
**31 DECEMBER 2015**

	Notes	2015	2014
		£	£
<b>FIXED ASSETS</b>			
Intangible assets	8	-	-
Tangible assets	9	159,920	138,586
		<u>159,920</u>	<u>138,586</u>
<b>CURRENT ASSETS</b>			
Stocks	10	68,214	38,878
Debtors	11	2,724,644	2,658,495
Cash at bank and in hand		8,677	129,717
		<u>2,801,535</u>	<u>2,827,090</u>
<b>CREDITORS</b>			
Amounts falling due within one year	12	2,363,316	2,358,903
<b>NET CURRENT ASSETS</b>		<u>438,219</u>	<u>468,187</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>598,139</u>	<u>606,773</u>
<b>CREDITORS</b>			
Amounts falling due after more than one year	13	(22,281)	-
<b>PROVISIONS FOR LIABILITIES</b>	16	<u>(9,797)</u>	<u>(13,290)</u>
<b>NET ASSETS</b>		<u><u>566,061</u></u>	<u><u>593,483</u></u>
<b>CAPITAL AND RESERVES</b>			
Called up share capital	17	2	2
Retained earnings	18	566,059	593,481
<b>SHAREHOLDERS' FUNDS</b>		<u><u>566,061</u></u>	<u><u>593,483</u></u>

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

The financial statements were approved by the director on 26 September 2016 and were signed by:



.....  
D Morriss - Director

The notes form part of these financial statements



**AUTO BODY LANGUAGE LIMITED (REGISTERED NUMBER: 02943042)**

**STATEMENT OF CHANGES IN EQUITY**  
**FOR THE YEAR ENDED 31 DECEMBER 2015**

	Called up share capital £	Retained earnings £	Total equity £
<b>Balance at 1 January 2014</b>	2	813,179	813,181
<b>Changes in equity</b>			
Dividends	-	(335,000)	(335,000)
Total comprehensive income	-	115,302	115,302
<b>Balance at 31 December 2014</b>	<u>2</u>	<u>593,481</u>	<u>593,483</u>
<b>Changes in equity</b>			
Dividends	-	(100,000)	(100,000)
Total comprehensive income	-	72,578	72,578
<b>Balance at 31 December 2015</b>	<u>2</u>	<u>566,059</u>	<u>566,061</u>

The notes form part of these financial statements

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2015**

**1. THE ENTITY**

The company is a private company limited by shares incorporated in England. The registered office of the company is 42-44 Holmethorpe Avenue, Holmethorpe Industrial Estate, Redhill, Surrey RH1 2NL, and it trades from 42-44 Holmethorpe Avenue, Holmethorpe Industrial Estate, Redhill, Surrey, RH1 2NL.

**2. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

These financial statements have been prepared in accordance with Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

**Financial reporting standard 102 - reduced disclosure exemptions**

The company has taken advantage of the following disclosure exemptions in preparing these financial statements, as permitted by FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland":

- the requirements of Section 7 Statement of Cash Flows;
- the requirements of Section 11 Financial Instruments paragraphs 11.39 to 11.48A;
- the requirements of Section 12 Other Financial Instruments paragraphs 12.26 to 12.29;
- the requirements of Section 26 Share-based Payment paragraphs 26.18(b), 26.19 to 26.21 and 26.23;
- the requirement of Section 33 Related Party Disclosures paragraph 33.7.

**Turnover**

Turnover represents net invoiced value of services performed derived from ordinary activities, stated after trade discounts and net of 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 or, if held under a finance lease, over the lease term, whichever is the shorter.

Improvements to property	- 7-10% on cost
Plant and machinery	- 8-10% on cost
Fixtures and fittings	- 10-30% on cost
Motor vehicles	- 15% on cost
Office equipment	- 10-30% on cost

**Stocks and work-in-progress**

Stock and work-in-progress is valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

**Deferred tax**

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the statement of financial position date.

**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 profit or loss over the relevant period. The capital element of the future payments is treated as a liability.

Rentals paid under operating leases are charged to profit or loss on a straight line basis over the period of the lease.

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31 DECEMBER 2015**

**3. STAFF COSTS**

	2015	2014
	£	£
Wages and salaries	1,129,671	1,038,606
Social security costs	92,028	98,734
	<u>1,221,699</u>	<u>1,137,340</u>

The average monthly number of employees during the year was as follows:

	2015	2014
Directors	1	1
Administrative	14	13
Workshop	16	16
	<u>31</u>	<u>30</u>

**4. OPERATING PROFIT**

The operating profit is stated after charging/(crediting):

	2015	2014
	£	£
Hire of plant and machinery	19,314	9,306
Other operating leases	62,921	61,506
Depreciation - owned assets	41,460	43,825
Depreciation - assets on hire purchase contracts	10,014	1,030
Profit on disposal of fixed assets	(5,500)	-
Auditors' remuneration	1,325	1,250
	<u>4,206</u>	<u>77</u>

**5. INTEREST PAYABLE AND SIMILAR CHARGES**

	2015	2014
	£	£
Hire purchase	<u>4,304</u>	<u>1,086</u>

**6. TAXATION**

**Analysis of the tax charge**

The tax charge on the profit on ordinary activities for the year was as follows:

	2015	2014
	£	£
Current tax:		
UK corporation tax	21,380	36,760
Deferred tax	(3,493)	(4,990)
Tax on profit on ordinary activities	<u>17,887</u>	<u>31,770</u>

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31 DECEMBER 2015**

**6. TAXATION - continued**

**Reconciliation of total tax charge included in profit and loss**

The tax assessed for the year is lower than the standard rate of corporation tax in the UK. The difference is explained below:

	2015 £	2014 £
Profit on ordinary activities before tax	<u>90,465</u>	<u>147,072</u>
Profit on ordinary activities multiplied by the standard rate of corporation tax in the UK of 20.163% (2014 - 21.220%)	18,240	31,209
Effects of:		
Depreciation in excess of capital allowances	3,140	5,551
Deferred tax provision	<u>(3,493)</u>	<u>(4,990)</u>
Total tax charge	<u>17,887</u>	<u>31,770</u>

**7. DIVIDENDS**

	2015 £	2014 £
Interim	<u>100,000</u>	<u>335,000</u>

**8. INTANGIBLE FIXED ASSETS**

	Goodwill £
<b>COST</b>	
At 1 January 2015 and 31 December 2015	<u>4,000</u>
<b>AMORTISATION</b>	
At 1 January 2015 and 31 December 2015	<u>4,000</u>
<b>NET BOOK VALUE</b>	
At 31 December 2015	-
At 31 December 2014	-

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31 DECEMBER 2015**

**9. TANGIBLE FIXED ASSETS**

	Improvements to property £	Plant and machinery £	Fixtures and fittings £
<b>COST</b>			
At 1 January 2015	71,895	473,819	140,082
Additions	-	3,024	2,077
At 31 December 2015	71,895	476,843	142,159
<b>DEPRECIATION</b>			
At 1 January 2015	64,344	378,327	134,099
Charge for year	3,450	23,691	4,275
Eliminated on disposal	-	-	-
At 31 December 2015	67,794	402,018	138,374
<b>NET BOOK VALUE</b>			
At 31 December 2015	4,101	74,825	3,785
At 31 December 2014	7,551	95,492	5,983
	Motor vehicles £	Office equipment £	Totals £
<b>COST</b>			
At 1 January 2015	94,615	34,247	814,658
Additions	66,758	949	72,808
Disposals	(33,995)	-	(33,995)
At 31 December 2015	127,378	35,196	853,471
<b>DEPRECIATION</b>			
At 1 January 2015	67,056	32,246	676,072
Charge for year	18,792	1,266	51,474
Eliminated on disposal	(33,995)	-	(33,995)
At 31 December 2015	51,853	33,512	693,551
<b>NET BOOK VALUE</b>			
At 31 December 2015	75,525	1,684	159,920
At 31 December 2014	27,559	2,001	138,586

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31 DECEMBER 2015**

**9. TANGIBLE FIXED ASSETS - continued**

Fixed assets, included in the above, which are held under hire purchase contracts are as follows:

	Motor vehicles £
<b>COST</b>	
Additions	66,758
At 31 December 2015	66,758
<b>DEPRECIATION</b>	
Charge for year	10,014
At 31 December 2015	10,014
<b>NET BOOK VALUE</b>	
At 31 December 2015	56,744

**10. STOCKS**

	2015 £	2014 £
Stock and work-in-progress	68,214	38,878

**11. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2015 £	2014 £
Trade debtors	159,020	79,667
Amounts owed by group undertakings	2,267,600	2,316,757
Other debtors	5,412	26,146
VAT	116,910	-
Prepayments and accrued income	175,702	235,925
	2,724,644	2,658,495

**12. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2015 £	2014 £
Hire purchase contracts (see note 14)	19,966	4,517
Trade creditors	259,936	575,581
Amounts owed to group undertakings	1,605,111	1,286,342
Tax	21,380	36,760
Social security and other taxes	84,514	83,384
VAT	-	45,411
Other creditors	9,455	11,884
Accrued expenses	362,954	315,024
	2,363,316	2,358,903

**13. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR**

	2015 £	2014 £
Hire purchase contracts (see note 14)	22,281	-

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31 DECEMBER 2015**

**14. LEASING AGREEMENTS**

Minimum lease payments fall due as follows:

	Hire purchase contracts	
	2015	2014
	£	£
Net obligations repayable:		
Within one year	19,966	4,517
Between one and five years	22,281	-
	<u>42,247</u>	<u>4,517</u>

	Non-cancellable operating leases	
	2015	2014
	£	£
Within one year	140,978	79,062
Between one and five years	51,483	86,797
	<u>192,461</u>	<u>165,859</u>

**15. SECURED DEBTS**

The following secured debts are included within creditors:

	2015	2014
	£	£
Hire purchase contracts	<u>42,247</u>	<u>4,517</u>

The outstanding balance on the hire purchase agreement is secured over the asset which was purchased under the agreement.

**16. PROVISIONS FOR LIABILITIES**

	2015	2014
	£	£
Deferred tax	<u>9,797</u>	<u>13,290</u>

	Deferred tax
	£
Balance at 1 January 2015	13,290
Accelerated capital allowances	(3,493)
Balance at 31 December 2015	<u>9,797</u>

**17. CALLED UP SHARE CAPITAL**

Allotted and issued:				
Number:	Class:	Nominal value:	2015	2014
			£	£
2	Ordinary	£1	<u>2</u>	<u>2</u>

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31 DECEMBER 2015**

**18. RESERVES**

	Retained earnings £
At 1 January 2015	593,481
Profit for the year	72,578
Dividends	(100,000)
	<hr/>
At 31 December 2015	<u>566,059</u>

**19. ULTIMATE PARENT COMPANY**

Auto Body Language Limited is a wholly owned subsidiary of ABL Accident Repair Group Limited whose registered office is 42-44 Holmethorpe Avenue, Holmethorpe Industrial Estate, Redhill, Surrey, RH1 2NL.

**20. RELATED PARTY DISCLOSURES**

The company has taken advantage of exemption, under the terms of Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland', not to disclose related party transactions with wholly owned subsidiaries within the group.

**Mr and Mrs D Morriss**

The director and company secretary

Included in administrative expenses is £138,000 (2014 - £120,000) rent payable to Mr and Mrs Morriss. This charge was at arms length in the ordinary course of business.

Mr and Mrs Morriss have given a personal guarantee of £130,000 and also a first legal charge over 42 - 44 Holmethorpe Avenue, Redhill, Surrey (a property owned by Mr and Mrs Morriss) to the company's bankers.

**21. APB ETHICAL STANDARD - PROVISIONS AVAILABLE FOR SMALL ENTITIES**

In common with many other businesses of our size and nature we use our auditors to prepare and submit returns to the tax authorities and assist with the preparation of the financial statements.

**22. ULTIMATE CONTROLLING PARTY**

The company is under the control of Mr D Morriss, the director of the company.



**AUTO BODY LANGUAGE LIMITED (REGISTERED NUMBER: 02943042)**

**RECONCILIATION OF EQUITY**

**1 JANUARY 2014**

**(DATE OF TRANSITION TO FRS 102)**

	Notes	UK GAAP £	Effect of transition to FRS 102 £	FRS 102 £
<b>FIXED ASSETS</b>				
Tangible assets		138,586	-	138,586
<b>CURRENT ASSETS</b>				
Stocks		38,878	-	38,878
Debtors		2,658,495	-	2,658,495
Cash at bank and in hand		129,717	-	129,717
		2,827,090	-	2,827,090
<b>CREDITORS</b>				
Amounts falling due within one year		(2,358,903)	-	(2,358,903)
<b>NET CURRENT ASSETS</b>		468,187	-	468,187
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		606,773	-	606,773
<b>PROVISIONS FOR LIABILITIES</b>		(13,290)	-	(13,290)
<b>NET ASSETS</b>		593,483	-	593,483
<b>CAPITAL AND RESERVES</b>				
Called up share capital		2	-	2
Retained earnings		593,481	-	593,481
<b>SHAREHOLDERS' FUNDS</b>		593,483	-	593,483

The notes form part of these financial statements

**AUTO BODY LANGUAGE LIMITED (REGISTERED NUMBER: 02943042)**

**RECONCILIATION OF EQUITY - continued**  
**31 DECEMBER 2014**

	Notes	UK GAAP £	Effect of transition to FRS 102 £	FRS 102 £
<b>FIXED ASSETS</b>				
Tangible assets		138,586	-	138,586
<b>CURRENT ASSETS</b>				
Stocks		38,878	-	38,878
Debtors		2,658,495	-	2,658,495
Cash at bank and in hand		129,717	-	129,717
		2,827,090	-	2,827,090
<b>CREDITORS</b>				
Amounts falling due within one year		(2,358,903)	-	(2,358,903)
<b>NET CURRENT ASSETS</b>		468,187	-	468,187
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		606,773	-	606,773
<b>PROVISIONS FOR LIABILITIES</b>		(13,290)	-	(13,290)
<b>NET ASSETS</b>		593,483	-	593,483
<b>CAPITAL AND RESERVES</b>				
Called up share capital		2	-	2
Retained earnings		593,481	-	593,481
<b>SHAREHOLDERS' FUNDS</b>		593,483	-	593,483

The notes form part of these financial statements

**AUTO BODY LANGUAGE LIMITED (REGISTERED NUMBER: 02943042)**

**RECONCILIATION OF PROFIT**  
**FOR THE YEAR ENDED 31 DECEMBER 2014**

	<b>UK GAAP £</b>	<b>Effect of transition to FRS 102 £</b>	<b>FRS 102 £</b>
<b>TURNOVER</b>	3,344,234	-	3,344,234
Cost of sales	(1,832,095)	-	(1,832,095)
<b>GROSS PROFIT</b>	1,512,139	-	1,512,139
Administrative expenses	(1,363,981)	-	(1,363,981)
<b>OPERATING PROFIT</b>	148,158	-	148,158
Interest payable and similar charges	(1,086)	-	(1,086)
<b>PROFIT ON ORDINARY ACTIVITIES BEFORE TAXATION</b>	147,072	-	147,072
Tax on profit on ordinary activities	(31,770)	-	(31,770)
<b>PROFIT FOR THE FINANCIAL YEAR</b>	115,302	-	115,302

The notes form part of these financial statements