

Unaudited Financial Statements

for the Period

1 December 2017 to 31 July 2018

for

Aylesbury MOT Centre Limited

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for the Period 1 December 2017 to 31 July 2018

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Aylesbury MOT Centre Limited

Company Information

for the Period 1 December 2017 to 31 July 2018

**DIRECTORS:**

T P Bovingdon  
C G Justice  
D J Keen  
D R Lewis-Stone

**SECRETARY:**

Mrs C M Bovingdon

**REGISTERED OFFICE:**

Gable End  
Sparrow Hall Business Park  
Leighton Road  
Edlesborough  
Bedfordshire  
LU6 2ES

**REGISTERED NUMBER:**

04078098 (England and Wales)

**ACCOUNTANT:**

Roberts Accountancy & Tax Limited  
Gable End  
Sparrow Hall Business Park  
Leighton Road  
Edlesborough  
Bedfordshire  
LU6 2ES

**Balance Sheet**  
**31 July 2018**

	Notes	2018 £	£	2017 £	£
<b>FIXED ASSETS</b>					
Tangible assets	4		12,067		16,695
<b>CURRENT ASSETS</b>					
Stocks		900		900	
Debtors	5	10,719		7,025	
Cash at bank		<u>60,586</u>		<u>62,812</u>	
		72,205		70,737	
<b>CREDITORS</b>					
Amounts falling due within one year	6	<u>72,205</u>		<u>9,069</u>	
<b>NET CURRENT ASSETS</b>			-		61,668
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			12,067		78,363
<b>PROVISIONS FOR LIABILITIES</b>			-		1,638
<b>NET ASSETS</b>			<u>12,067</u>		<u>76,725</u>
<b>CAPITAL AND RESERVES</b>					
Called up share capital			3		3
Retained earnings			<u>12,064</u>		<u>76,722</u>
<b>SHAREHOLDERS' FUNDS</b>			<u>12,067</u>		<u>76,725</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the period ended 31 July 2018.

The members have not required the company to obtain an audit of its financial statements for the period ended 31 July 2018 in accordance with Section 476 of the Companies Act 2006.

The directors acknowledge their 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)

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

In accordance with Section 444 of the Companies Act 2006, the Income Statement has not been delivered.

The financial statements were approved by the Board of Directors on 30 April 2019 and were signed on its behalf by:

C G Justice - Director

D R Lewis-Stone - Director

1. **STATUTORY INFORMATION**

Aylesbury MOT Centre Limited is a private company, limited by shares, registered in England and Wales. The company's registered number and registered office address can be found on the Company Information page.

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" including the provisions of Section 1A "Small Entities" and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

**Turnover**

Turnover is measured at the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes.

**Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Plant and machinery etc - 25% on reducing balance, 15% on reducing balance and 10% on reducing balance

**Stocks**

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

**Taxation**

Taxation for the period comprises current and deferred tax. Tax is recognised in the Income Statement, except to the extent that it relates to items recognised in other comprehensive income or directly in equity.

Current or deferred taxation assets and liabilities are not discounted.

Current tax is recognised at the amount of tax payable using the tax rates and laws that have been enacted or substantively enacted by the balance sheet date.

**Deferred tax**

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

Timing differences arise from the inclusion of income and expenses in tax assessments in periods different from those in which they are recognised in financial statements. Deferred tax is measured using tax rates and laws that have been enacted or substantively enacted by the period end and that are expected to apply to the reversal of the timing difference.

Unrelieved tax losses and other deferred tax assets are recognised only to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits.

3. **EMPLOYEES AND DIRECTORS**

The average number of employees during the period was 2 (2017 - 2) .

Notes to the Financial Statements - continued  
for the Period 1 December 2017 to 31 July 2018

4. **TANGIBLE FIXED ASSETS**

	Plant and machinery etc £
<b>COST</b>	
At 1 December 2017	90,517
Disposals	(36,800)
At 31 July 2018	<u>53,717</u>
<b>DEPRECIATION</b>	
At 1 December 2017	73,822
Charge for period	1,543
Eliminated on disposal	(33,715)
At 31 July 2018	<u>41,650</u>
<b>NET BOOK VALUE</b>	
At 31 July 2018	<u>12,067</u>
At 30 November 2017	<u>16,695</u>

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

	2018 £	2017 £
Trade debtors	474	3,681
Other debtors	10,245	3,344
	<u>10,719</u>	<u>7,025</u>

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

	2018 £	2017 £
Trade creditors	4,998	8,315
Taxation and social security	734	(263)
Other creditors	66,473	1,017
	<u>72,205</u>	<u>9,069</u>

7. **ULTIMATE CONTROLLING PARTY**

The company was controlled during the current and previous year by the directors equally by virtue of the combined 100% ownership in the ordinary share capital of the Company.

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.