

**UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 APRIL 2022
FOR
COTTINGHAM MOT CENTRE LTD**

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for the Year Ended 30 April 2022**

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COTTINGHAM MOT CENTRE LTD

**COMPANY INFORMATION
for the Year Ended 30 April 2022**

DIRECTORS: G R Smith
Mrs J L Smith

SECRETARY: Mrs J L Smith

REGISTERED OFFICE: Station Mills
Cottingham
HU16 4LL

REGISTERED NUMBER: 04708478 (England and Wales)

ACCOUNTANTS: Stephen R Allen & Co
Unit 11
Priory Tec Park
Saxon Way
Hessle
East Yorkshire
HU13 9PB

BALANCE SHEET
30 April 2022

	Notes	2022 £	£	2021 £	£
FIXED ASSETS					
Tangible assets	4		845		837
CURRENT ASSETS					
Stocks		1,895		1,250	
Debtors	5	13,536		20,311	
Cash at bank		<u>17,771</u>		<u>17,127</u>	
		33,202		38,688	
CREDITORS					
Amounts falling due within one year	6	<u>32,521</u>		<u>38,510</u>	
NET CURRENT ASSETS			<u>681</u>		<u>178</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			1,526		1,015
PROVISIONS FOR LIABILITIES			<u>161</u>		<u>159</u>
NET ASSETS			<u><u>1,365</u></u>		<u><u>856</u></u>
CAPITAL AND RESERVES					
Called up share capital			100		100
Retained earnings			<u>1,265</u>		<u>756</u>
SHAREHOLDERS' FUNDS			<u><u>1,365</u></u>		<u><u>856</u></u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 April 2022.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 April 2022 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
- (b) 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.

BALANCE SHEET - continued
30 April 2022

The financial statements have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies regime.

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 and authorised for issue on 6 September 2022 and were signed on its behalf by:

G R Smith - Director

**NOTES TO THE FINANCIAL STATEMENTS
for the Year Ended 30 April 2022**

1. **STATUTORY INFORMATION**

Cottingham MOT Centre Ltd 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 - 15% on cost

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 year 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 year 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.

Pension costs and other post-retirement benefits

The company operates a defined contribution pension scheme. Contributions payable to the company's pension scheme are charged to profit or loss in the period to which they relate.

3. **EMPLOYEES AND DIRECTORS**

The average number of employees during the year was NIL (2021 - 6).

NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 30 April 2022

4. TANGIBLE FIXED ASSETS

Plant and
machinery
etc
£

COST

At 1 May 2021		32,959
Additions		<u>665</u>
At 30 April 2022		<u>33,624</u>

DEPRECIATION

At 1 May 2021		32,122
Charge for year		<u>657</u>
At 30 April 2022		<u>32,779</u>

NET BOOK VALUE

At 30 April 2022		<u>845</u>
At 30 April 2021		<u>837</u>

5. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022	2021
	£	£
Trade debtors	3,143	2,967
Other debtors	<u>10,393</u>	<u>17,344</u>
	<u>13,536</u>	<u>20,311</u>

6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022	2021
	£	£
Trade creditors	13,397	13,556
Taxation and social security	8,725	11,933
Other creditors	<u>10,399</u>	<u>13,021</u>
	<u>32,521</u>	<u>38,510</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.