

**REGISTERED NUMBER: 06029091 (England and Wales)**

Unaudited Financial Statements for the Year Ended 28 February 2019

for

C & D Motors Ltd

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for the Year Ended 28 February 2019

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**DIRECTORS:**

C J Claxton  
D E Claxton  
T N Bates

**REGISTERED OFFICE:**

Unit D  
South Cambridge Business Park  
Babraham Road  
Sawston  
Cambridgeshire  
CB22 3JH

**REGISTERED NUMBER:**

06029091 (England and Wales)

**ACCOUNTANTS:**

Tyrrell & Company  
Unit D  
South Cambs Business Park  
Sawston  
Cambridge  
Cambridgeshire  
CB22 3JH

Balance Sheet  
28 February 2019

	Notes	2019 £	£	2018 £	£
<b>FIXED ASSETS</b>					
Intangible assets	4		797		3,797
Tangible assets	5		<u>39,032</u>		<u>20,491</u>
			<u>39,829</u>		<u>24,288</u>
<b>CURRENT ASSETS</b>					
Debtors	6	6,464		16,762	
Cash at bank		<u>65,245</u>		<u>76,120</u>	
		71,709		92,882	
<b>CREDITORS</b>					
Amounts falling due within one year	7	<u>38,715</u>		<u>42,336</u>	
<b>NET CURRENT ASSETS</b>			<u>32,994</u>		<u>50,546</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			<u>72,823</u>		<u>74,834</u>
<b>CAPITAL AND RESERVES</b>					
Called up share capital			1		1
Retained earnings			<u>72,822</u>		<u>74,833</u>
<b>SHAREHOLDERS' FUNDS</b>			<u>72,823</u>		<u>74,834</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 28 February 2019.

The members have not required the company to obtain an audit of its financial statements for the year ended 28 February 2019 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 21 May 2019 and were signed on its behalf by:

C J Claxton - Director

Notes to the Financial Statements  
for the Year Ended 28 February 2019

1. **STATUTORY INFORMATION**

C & D Motors 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.

**Goodwill**

Goodwill, being the amount paid in connection with the acquisition of businesses in 2007 and 2014, is being amortised evenly over its useful life of 10 and 5 years respectively.

**Intangible assets**

Intangible assets are initially measured at cost. After initial recognition, intangible assets are measured at cost less any accumulated amortisation and any accumulated impairment losses.

**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 cost

**Hire purchase and leasing commitments**

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

**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 8 (2018 - 7).

Notes to the Financial Statements - continued  
for the Year Ended 28 February 2019

4. **INTANGIBLE FIXED ASSETS**

	Goodwill £
<b>COST</b>	
At 1 March 2018	
and 28 February 2019	<u>49,000</u>
<b>AMORTISATION</b>	
At 1 March 2018	45,203
Charge for year	<u>3,000</u>
At 28 February 2019	<u>48,203</u>
<b>NET BOOK VALUE</b>	
At 28 February 2019	<u>797</u>
At 28 February 2018	<u>3,797</u>

5. **TANGIBLE FIXED ASSETS**

	Plant and machinery etc £
<b>COST</b>	
At 1 March 2018	103,987
Additions	<u>32,054</u>
At 28 February 2019	<u>136,041</u>
<b>DEPRECIATION</b>	
At 1 March 2018	83,496
Charge for year	<u>13,513</u>
At 28 February 2019	<u>97,009</u>
<b>NET BOOK VALUE</b>	
At 28 February 2019	<u>39,032</u>
At 28 February 2018	<u>20,491</u>

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

	2019 £	2018 £
Trade debtors	6,464	14,060
Other debtors	<u>-</u>	<u>2,702</u>
	<u>6,464</u>	<u>16,762</u>

Notes to the Financial Statements - continued  
for the Year Ended 28 February 2019

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

	2019	2018
	£	£
Trade creditors	25,048	23,484
Taxation and social security	8,395	17,758
Other creditors	5,272	1,094
	<u>38,715</u>	<u>42,336</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.