

CWS AUTO'S LIMITED
UNAUDITED ACCOUNTS
FOR THE YEAR ENDED 31 MAY 2023

CWS AUTO'S LIMITED
UNAUDITED ACCOUNTS
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CWS AUTO'S LIMITED
COMPANY INFORMATION
FOR THE YEAR ENDED 31 MAY 2023

Director	Christian Wilhelm SCAIFE
Company Number	7439084 (England and Wales)
Registered Office	21 HYDE PARK ROAD LEEDS LS6 1PY ENGLAND

**CHARTERED CERTIFIED ACCOUNTANTS' REPORT TO THE BOARD OF DIRECTORS ON
THE PREPARATION OF THE UNAUDITED STATUTORY ACCOUNTS OF
CWS AUTO'S LIMITED
FOR THE YEAR ENDED 31 MAY 2023**

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the accounts of CWS AUTO'S LIMITED for the year ended 31 May 2023 as set out on pages 5 - 7 from the Company's accounting records and from information and explanations you have given us.

As a practising member firm of the Association of Chartered Certified Accountants, we are subject to its ethical and other professional requirements which are detailed at <https://www.accaglobal.com/uk/en/about-us/regulation/rulebook.html>

Our work has been undertaken in accordance with the requirements of the Association of Chartered Certified Accountants as detailed at http://www.accaglobal.com/content/dam/ACCA_Global/Technical/fact/technical-factsheet-163.pdf.

Chartered Certified Accountants

22 January 2024

CWS AUTO'S LIMITED
STATEMENT OF FINANCIAL POSITION
AS AT 31 MAY 2023

	Notes	2023 £	2022 £
Current assets			
Inventories		455	455
Debtors	4	1	1
Cash at bank and in hand		135	135
		<u>591</u>	<u>591</u>
Creditors: amounts falling due within one year	2	(1,129)	(529)
Net current (liabilities)/assets		<u>(538)</u>	<u>62</u>
Net (liabilities)/assets		<u>(538)</u>	<u>62</u>
Capital and reserves			
Called up share capital		1	1
Profit and loss account		(539)	61
Shareholders' funds		<u>(538)</u>	<u>62</u>

For the year ending 31 May 2023 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies. The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The director acknowledges his responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with the provisions of FRS 102 Section 1A - Small Entities. The profit and loss account has not been delivered to the Registrar of Companies.

The financial statements were approved by the Board and authorised for issue on 22 January 2024 and were signed on its behalf by

Christian Wilhelm SCAIFE
Director

Company Registration No. 7439084

CWS AUTO'S LIMITED
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MAY 2023

1 Statutory information

CWS AUTO'S LIMITED is a private company, limited by shares, registered in England and Wales, registration number 7439084. The registered office is 21 HYDE PARK ROAD, LEEDS, LS6 1PY, ENGLAND.

2 Compliance with accounting standards

The accounts have been prepared in accordance with the provisions of FRS 102 Section 1A Small Entities. There were no material departures from that standard.

3 Accounting policies

The principal accounting policies adopted in the preparation of the financial statements are set out below and have remained unchanged from the previous year, and also have been consistently applied within the same accounts.

Basis of preparation

The accounts have been prepared under the historical cost convention as modified by the revaluation of certain fixed assets.

Presentation currency

The accounts are presented in £ sterling.

Turnover

Turnover is measured at the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes. Turnover from the sale of goods is recognised when goods have been delivered to customers such that risks and rewards of ownership have transferred to them. Turnover from the rendering of services is recognised by reference to the stage of completion of the contract. The stage of completion of a contract is measured by comparing the costs incurred for work performed to date to the total estimated contract costs.

Inventories

Inventories have been valued at the lower of cost and estimated selling price less costs to complete and sell. In respect of work in progress and finished goods, cost includes a relevant proportion of overheads according to the stage of manufacturing/completion.

Leased assets

Rentals applicable to operating leases where substantially all of the benefits and risks of ownership remain with the lessor are charged against profit on a straight line basis over the lease term.

Assets held under finance leases and hire purchase contracts are capitalised 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 rental obligations is charged to the profit and loss account over the period of the lease at a constant proportion of the outstanding balance of capital repayments.

4 Debtors

2023	2022
£	£

Amounts falling due after more than one year

Other debtors	1	1
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CWS AUTO'S LIMITED
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MAY 2023

5 Creditors: amounts falling due within one year	2023	2022
	£	£
Trade creditors	529	529
Accruals	600	-
	<hr/> 1,129	<hr/> 529
	<hr/> <hr/>	<hr/> <hr/>

6 Average number of employees

During the year the average number of employees was 1 (2022: 1).

