

Registered number
09393604

Don Valley M.O.T Centre Ltd

Filleted Accounts

31 March 2021

Don Valley M.O.T Centre Ltd**Registered number:** 09393604**Balance Sheet****as at 31 March 2021**

	Notes	2021 £	2020 £
Fixed assets			
Tangible assets	3	4,285	5,226
Current assets			
Stocks		1,353	1,004
Debtors	4	11,357	4,180
Cash at bank and in hand		6,766	3,950
		<u>19,476</u>	<u>9,134</u>
Creditors: amounts falling due within one year	5	(5,803)	(3,824)
Net current assets		<u>13,673</u>	<u>5,310</u>
Total assets less current liabilities		<u>17,958</u>	<u>10,536</u>
Creditors: amounts falling due after more than one year	6	(12,499)	-
Net assets		<u>5,459</u>	<u>10,536</u>
Capital and reserves			
Called up share capital		5,000	5,000
Profit and loss account		459	5,536
Shareholder's funds		<u>5,459</u>	<u>10,536</u>

The director is satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

The member has not required the company to obtain an audit in accordance with section 476 of the Act.

The director acknowledges his responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The accounts have been prepared and delivered in accordance with the special provisions applicable to companies subject to the small companies regime. The profit and loss account has not been delivered to the Registrar of Companies.

Ehtesham Javed Khawaja

Director

Approved by the board on 1 October 2021

Don Valley M.O.T Centre Ltd
Notes to the Accounts
for the year ended 31 March 2021

1 Accounting policies

Basis of preparation

The accounts have been prepared under the historical cost convention and in accordance with FRS 102, The Financial Reporting Standard applicable in the UK and Republic of Ireland (as applied to small entities by section 1A of the standard).

Turnover

Turnover is measured at the fair value of the consideration received or receivable, net of discounts and value added taxes. Turnover includes revenue earned from the sale of goods and from the rendering of services. Turnover from the sale of goods is recognised when the significant risks and rewards of ownership of the goods have transferred to the buyer. 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.

Tangible fixed assets

Tangible fixed assets are measured at cost less accumulative depreciation and any accumulative impairment losses. Depreciation is provided on all tangible fixed assets, other than freehold land, at rates calculated to write off the cost, less estimated residual value, of each asset evenly over its expected useful life, as follows:

Freehold buildings	over 50 years
Leasehold land and buildings	over the lease term
Plant and machinery	18% reducing balance method
Fixtures, fittings, tools and equipment	18% reducing balance method

Stocks

Stocks are measured at the lower of cost and estimated selling price less costs to complete and sell. Cost is determined using the first in first out method. The carrying amount of stock sold is recognised as an expense in the period in which the related revenue is recognised.

Debtors

Short term debtors are measured at transaction price (which is usually the invoice price), less any impairment losses for bad and doubtful debts. Loans and other financial assets are initially recognised at transaction price including any transaction costs and subsequently measured at amortised cost determined using the effective interest method, less any impairment losses for bad and doubtful debts.

Creditors

Short term creditors are measured at transaction price (which is usually the invoice price). Loans and other financial liabilities are initially recognised at transaction price net of any transaction costs and subsequently measured at amortised cost determined using the effective interest method.

Provisions

Provisions (ie liabilities of uncertain timing or amount) are recognised when there is an

obligation at the reporting date as a result of a past event, it is probable that economic benefit will be transferred to settle the obligation and the amount of the obligation can be estimated reliably.

2 Employees	2021	2020
	Number	Number
Average number of persons employed by the company	<u>2</u>	<u>2</u>
3 Tangible fixed assets		
		Plant and machinery etc
		£
Cost		
At 1 April 2020		5,226
At 31 March 2021		<u>5,226</u>
Depreciation		
Charge for the year		941
At 31 March 2021		<u>941</u>
Net book value		
At 31 March 2021		<u>4,285</u>
At 31 March 2020		<u>5,226</u>
4 Debtors	2021	2020
	£	£
Trade debtors	3,140	-
Other debtors	8,217	4,180
	<u>11,357</u>	<u>4,180</u>
5 Creditors: amounts falling due within one year	2021	2020
	£	£
Trade creditors	1,150	984
Taxation and social security costs	4,653	2,840
	<u>5,803</u>	<u>3,824</u>
6 Creditors: amounts falling due after one year	2021	2020
	£	£
Bank loans	<u>12,499</u>	<u>-</u>

7 Other information

Don Valley M.O.T Centre Ltd is a private company limited by shares and incorporated in England. Its registered office is:

228 Chippingham Street

Sheffield

S9 3SE

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