

**REGISTERED NUMBER: 09906774 (England and Wales)**

**UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 OCTOBER 2018  
FOR  
NORTH EAST MOTORHOME REPAIR CENTRE  
LIMITED**

**NORTH EAST MOTORHOME REPAIR CENTRE  
LIMITED (REGISTERED NUMBER: 09906774)**

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FOR THE YEAR ENDED 31 OCTOBER 2018**

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**NORTH EAST MOTORHOME REPAIR CENTRE  
LIMITED**

**COMPANY INFORMATION  
FOR THE YEAR ENDED 31 OCTOBER 2018**

**DIRECTOR:** S Hogarth

**REGISTERED OFFICE:** Unit 10  
Durham Road Trading Estate  
Durham Road  
Birtley  
County Durham  
DH3 2BQ

**REGISTERED NUMBER:** 09906774 (England and Wales)

**ACCOUNTANTS:** Robson Laidler (Durham) Limited  
Accountants  
Hadrian House  
Front Street  
Chester le Street  
County Durham  
DH3 3DB

**NORTH EAST MOTORHOME REPAIR CENTRE  
LIMITED (REGISTERED NUMBER: 09906774)**

**BALANCE SHEET  
31 OCTOBER 2018**

	Notes	2018 £	£	2017 £	£
<b>FIXED ASSETS</b>					
Intangible assets	4		15,750		21,750
Tangible assets	5		80,153		53,678
			<u>95,903</u>		<u>75,428</u>
<b>CURRENT ASSETS</b>					
Stocks		9,121		3,200	
Debtors	6	136,500		103,255	
Cash at bank and in hand		20,916		23,207	
		<u>166,537</u>		<u>129,662</u>	
<b>CREDITORS</b>					
Amounts falling due within one year	7	<u>299,449</u>		<u>223,826</u>	
<b>NET CURRENT LIABILITIES</b>			<b>(132,912)</b>		<b>(94,164)</b>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			<b>(37,009)</b>		<b>(18,736)</b>
<b>PROVISIONS FOR LIABILITIES</b>			<b>9,285</b>		<b>2,951</b>
<b>NET LIABILITIES</b>			<b><u>(46,294)</u></b>		<b><u>(21,687)</u></b>
<b>CAPITAL AND RESERVES</b>					
Called up share capital			1		1
Retained earnings			(46,295)		(21,688)
			<u>(46,294)</u>		<u>(21,687)</u>

The notes form part of these financial statements

**NORTH EAST MOTORHOME REPAIR CENTRE  
LIMITED (REGISTERED NUMBER: 09906774)**

**BALANCE SHEET - continued  
31 OCTOBER 2018**

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

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

The director acknowledges his 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 Statement of Income and Retained Earnings has not been delivered.

The financial statements were approved by the director on 23 July 2019 and were signed by:

S Hogarth - Director

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 OCTOBER 2018**

**1. STATUTORY INFORMATION**

North East Motorhome Repair 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.

The presentation currency of the financial statements is the Pound Sterling (£).

Rounding is to the nearest whole pound.

**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.

On the basis of management information, levels of work in hand and the continuing support of the bank and the parent company, the director considers that the going concern basis continues to be appropriate to be applied to the preparation of the financial statements.

**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 a business in 2016, is being amortised evenly over its estimated useful life of five years.

**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	- 15% on reducing balance
Fixtures and fittings	- 25% straight line

**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.

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 OCTOBER 2018**

**2. ACCOUNTING POLICIES - continued**

**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.

**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 9 (2017 - 7 ) .

**4. INTANGIBLE FIXED ASSETS**

	<b>Goodwill £</b>
<b>COST</b>	
At 1 November 2017	
and 31 October 2018	<u>30,000</u>
<b>AMORTISATION</b>	
At 1 November 2017	8,250
Amortisation for year	<u>6,000</u>
At 31 October 2018	<u>14,250</u>
<b>NET BOOK VALUE</b>	
At 31 October 2018	<u>15,750</u>
At 31 October 2017	<u>21,750</u>

**NORTH EAST MOTORHOME REPAIR CENTRE  
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**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 OCTOBER 2018**

**5. TANGIBLE FIXED ASSETS**

	<b>Plant and machinery £</b>	<b>Fixtures and fittings £</b>	<b>Totals £</b>
<b>COST</b>			
At 1 November 2017	60,568	6,846	67,414
Additions	41,773	-	41,773
At 31 October 2018	<u>102,341</u>	<u>6,846</u>	<u>109,187</u>
<b>DEPRECIATION</b>			
At 1 November 2017	11,757	1,979	13,736
Charge for year	13,587	1,711	15,298
At 31 October 2018	<u>25,344</u>	<u>3,690</u>	<u>29,034</u>
<b>NET BOOK VALUE</b>			
At 31 October 2018	<u>76,997</u>	<u>3,156</u>	<u>80,153</u>
At 31 October 2017	<u>48,811</u>	<u>4,867</u>	<u>53,678</u>

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

	<b>2018 £</b>	<b>2017 £</b>
Trade debtors	90,400	93,887
Amounts recoverable on contract	44,063	6,641
Other debtors	2,037	2,727
	<u>136,500</u>	<u>103,255</u>

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

	<b>2018 £</b>	<b>2017 £</b>
Trade creditors	15,096	10,582
Amounts owed to group undertakings	252,992	183,784
Taxation and social security	16,591	15,419
Other creditors	14,770	14,041
	<u>299,449</u>	<u>223,826</u>

**8. OTHER FINANCIAL COMMITMENTS**

On 25 April 2016 the company entered into a composite guarantee agreement with HSBC Bank plc to secure all borrowings from all of the companies within the S Hogarth Holdings Limited Group. At the year end there was no indication that there would be any liability arising from this guarantee.

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.