Registered number: 10154097

BILLERICAY MOT CENTRE LIMITED
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2023

Devonports LAS Accountants Ltd
Cumberland House
24 - 28 Baxter Avenue
Southend on Sea
Essex
SS2 6HZ

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Billericay Mot Centre Limited
Balance Sheet
As At 30 June 2023

Registered number: 10154097

	Notes	2023 £	2023 £	2022 £	2022 £
FIXED ASSETS					
Intangible Assets	**4**		22,361		22,361
Tangible Assets	**5**		6,545		8,727
			28,906		31,088
CURRENT ASSETS					
Debtors	**6**	-		326	
Cash at bank and in hand		25,235		22,763	
		25,235		23,089	
Creditors: Amounts Falling Due Within One Year	**7**	(47,117)		(45,481)	
NET CURRENT ASSETS (LIABILITIES)			(21,882)		(22,392)
TOTAL ASSETS LESS CURRENT LIABILITIES			7,024		8,696
NET ASSETS			7,024		8,696
CAPITAL AND RESERVES					
Called up share capital	**8**		200		200
Profit and Loss Account			6,824		8,496
SHAREHOLDERS' FUNDS			7,024		8,696

For the year ending 30 June 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 directors acknowledge their 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.

The company has taken advantage of section 444(1) of the Companies Act 2006 and opted not to deliver to the registrar a copy of the company's Profit and Loss Account.

On behalf of the board

Mr John Murray

Director

20/12/2023

The notes on pages 3 to 5 form part of these financial statements.

1. General Information

Billericay Mot Centre Limited is a private company, limited by shares, incorporated in England & Wales, registered number 10154097 . The registered office is The Chimneys, Grange Lane, Downham, Essex, CM11 1LE.

2. Accounting Policies

2.1. Basis of Preparation of Financial Statements

The financial statements have been prepared under the historical cost convention and in accordance with Financial Reporting Standard 102 section 1A Small Entities "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Companies Act 2006.

2.2. 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 is reduced for estimated customer returns, rebates and other similar allowances.

Sale of goods

Turnover from the sale of goods is recognised when the significant risks and rewards of ownership of the goods has transferred to the buyer. This is usually at the point that the customer has signed for the delivery of the goods.

Rendering of services

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. Turnover is only recognised to the extent of recoverable expenses when the outcome of a contract cannot be estimated reliably.

2.3. Intangible Fixed Assets and Amortisation - Goodwill

Goodwill is the difference between amounts paid on the acquisition of a business and the fair value of the separable net assets. It is amortised to profit and loss account over its estimated economic life of .... years.

2.4. Tangible Fixed Assets and Depreciation

Tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. Depreciation is provided at rates calculated to write off the cost of the fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Plant & Machinery	25% reducing balance
Fixtures & Fittings	25% reducing balance

2.5. Taxation

Income tax expense represents the sum of the tax currently payable and deferred tax.

The tax currently payable is based on taxable profit for the year. Taxable profit differs from profit as reported in the statement of comprehensive income because of items of income or expense that are taxable or deductible in other years and items that are never taxable or deductible. The company's liability for current tax is calculated using tax rates that have been enacted or substantively enacted by the end of the reporting period.

Deferred tax is recognised on timing differences between the carrying amounts of assets and liabilities in the financial statements and the corresponding tax bases used in the computation of taxable profit. Deferred tax liabilities are generally recognised for all taxable timing differences. Deferred tax assets are generally recognised for all deductible temporary differences to the extent that it is probable that taxable profits will be available against which those deductible timing differences can be utilised. The carrying amount of deferred tax assets is reviewed at the end of each reporting period and reduced to the extent that it is no longer probable that sufficient taxable profits will be available to allow all or part of the asset to be recovered.

Deferred tax assets and liabilities are measured at the tax rates that are expected to apply in the period in which the liability is settled or the asset realised, based on tax rates (and tax laws) that have been enacted or substantively enacted by the end of the reporting period. Deferred tax liabilities are presented within provisions for liabilities and deferred tax assets within debtors. The measurement of deferred tax liabilities and assets reflect the tax consequences that would follow from the manner in which the Company expects, at the end of the reporting period, to recover or settle the carrying amount of its assets and liabilities.

Current or deferred tax for the year is recognised in profit or loss, except when they related to items that are recognised in other comprehensive income or directly in equity, in which case, the current and deferred tax is also recognised in other comprehensive income or directly in equity respectively.

3. Average Number of Employees

Average number of employees, including directors, during the year was: 2 (2022: 2)

4. Intangible Assets

	Goodwill
	£
Cost	
As at 1 July 2022	22,361
As at 30 June 2023	22,361
Net Book Value	
As at 30 June 2023	22,361
As at 1 July 2022	22,361

5. Tangible Assets

	Plant & Machinery	Fixtures & Fittings	Total
	£	£	£
Cost			
As at 1 July 2022	27,370	10,458	37,828
As at 30 June 2023	27,370	10,458	37,828
Depreciation			
As at 1 July 2022	20,857	8,244	29,101
Provided during the period	1,628	554	2,182
As at 30 June 2023	22,485	8,798	31,283
Net Book Value			
As at 30 June 2023	4,885	1,660	6,545
As at 1 July 2022	6,513	2,214	8,727

6. Debtors

	2023	2022
	£	£
Due within one year		
Net wages	-	326
	-	326

7. Creditors: Amounts Falling Due Within One Year

	2023	2022
	£	£
Trade creditors	(120)	(1,866)
Corporation tax	5,280	5,654
Other taxes and social security	418	454
Other creditors	12,509	12,509
Accruals and deferred income	780	780
Directors' loan accounts	28,250	27,950
	47,117	45,481

8. Share Capital

	2023	2022
	£	£
Allotted, Called up and fully paid	200	200