

**REGISTERED NUMBER: 00490275 (England and Wales)**

**BELLE VUE GARAGE (WAKEFIELD) LIMITED**

**UNAUDITED FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 MARCH 2022**

**CONTENTS OF THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2022**

	<b>Page</b>
<b>Company Information</b>	<b>1</b>
<b>Abridged Balance Sheet</b>	<b>2</b>
<b>Notes to the Financial Statements</b>	<b>4</b>

**BELLE VUE GARAGE (WAKEFIELD) LIMITED**

**COMPANY INFORMATION  
FOR THE YEAR ENDED 31 MARCH 2022**

**DIRECTORS:**

Mrs P Illingworth  
Mr J C Illingworth  
Mr J Illingworth  
Mr N C Illingworth

**REGISTERED OFFICE:**

34 Pincheon Street  
Wakefield  
West Yorkshire  
WF1 4DT

**REGISTERED NUMBER:**

00490275 (England and Wales)

**ACCOUNTANTS:**

Harrison & Co  
Chartered Accountants  
531 Denby Dale Road West  
Calder Grove  
Wakefield  
West Yorkshire  
WF4 3ND

**BELLE VUE GARAGE (WAKEFIELD) LIMITED (REGISTERED NUMBER: 00490275)**

**ABRIDGED BALANCE SHEET  
31 MARCH 2022**

	Notes	2022 £	£	2021 £	£
<b>FIXED ASSETS</b>					
Tangible assets	4		165,845		166,292
<b>CURRENT ASSETS</b>					
Stocks		335		275	
Debtors		8,713		5,537	
Cash at bank and in hand		<u>103,495</u>		<u>105,365</u>	
		112,543		111,177	
<b>CREDITORS</b>					
Amounts falling due within one year		<u>43,525</u>		<u>32,834</u>	
<b>NET CURRENT ASSETS</b>			<u>69,018</u>		<u>78,343</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			234,863		244,635
<b>CREDITORS</b>					
Amounts falling due after more than one year			(61,384)		(80,779)
<b>PROVISIONS FOR LIABILITIES</b>			<u>(2,278)</u>		<u>-</u>
<b>NET ASSETS</b>			<u>171,201</u>		<u>163,856</u>
<b>CAPITAL AND RESERVES</b>					
Called up share capital			2,000		2,000
Retained earnings			<u>169,201</u>		<u>161,856</u>
<b>SHAREHOLDERS' FUNDS</b>			<u>171,201</u>		<u>163,856</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2022.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2022 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
- (b) 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.

**ABRIDGED BALANCE SHEET - continued**  
**31 MARCH 2022**

The financial statements have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies regime.

All the members have consented to the preparation of an abridged Balance Sheet for the year ended 31 March 2022 in accordance with Section 444(2A) of the Companies Act 2006.

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 Board of Directors and authorised for issue on 20 October 2022 and were signed on its behalf by:

Mr J Illingworth - Director

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2022**

**1. STATUTORY INFORMATION**

Belle Vue Garage (Wakefield) 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.

**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.

**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	- 25% on reducing balance
Fixtures and fittings	- 10% on reducing balance
Motor vehicles	- 25% on reducing balance
Computer equipment	- 33% on cost

Freehold buildings and leasehold buildings have not been depreciated as it is company policy to keep and maintain these assets in a good state of repair, so they maintain their performance standard, and are not expected to suffer from economic or technological obsolescence. Their market values are considered to be in excess of their carrying values.

**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 Statement of Income and Retained Earnings, 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.

**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.

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2022**

**2. ACCOUNTING POLICIES - continued**

**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 (2021 - 7) .

**4. TANGIBLE FIXED ASSETS**

	Freehold property £	Plant and machinery £	Fixtures and fittings £
<b>COST</b>			
At 1 April 2021	153,495	44,828	1,858
Additions	-	3,895	-
At 31 March 2022	<u>153,495</u>	<u>48,723</u>	<u>1,858</u>
<b>DEPRECIATION</b>			
At 1 April 2021	-	38,280	1,821
Charge for year	-	2,610	9
At 31 March 2022	<u>-</u>	<u>40,890</u>	<u>1,830</u>
<b>NET BOOK VALUE</b>			
At 31 March 2022	<u>153,495</u>	<u>7,833</u>	<u>28</u>
At 31 March 2021	<u>153,495</u>	<u>6,548</u>	<u>37</u>

  

	Motor vehicles £	Computer equipment £	Totals £
<b>COST</b>			
At 1 April 2021	10,498	1,720	212,399
Additions	-	-	3,895
At 31 March 2022	<u>10,498</u>	<u>1,720</u>	<u>216,294</u>
<b>DEPRECIATION</b>			
At 1 April 2021	5,270	736	46,107
Charge for year	1,307	416	4,342
At 31 March 2022	<u>6,577</u>	<u>1,152</u>	<u>50,449</u>
<b>NET BOOK VALUE</b>			
At 31 March 2022	<u>3,921</u>	<u>568</u>	<u>165,845</u>
At 31 March 2021	<u>5,228</u>	<u>984</u>	<u>166,292</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.