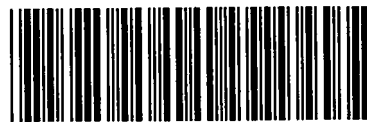


CAR SALES (ROCESTER) LIMITED

Abbreviated Accounts

31 December 2013

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COMPANIES HOUSE

CAR SALES (ROCESTER) LIMITED

Report to the directors on the preparation of the unaudited abbreviated accounts of CAR SALES (ROCESTER) LIMITED for the year ended 31 December 2013

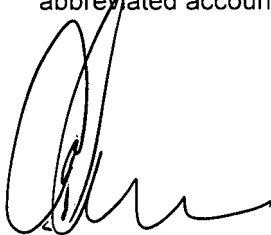
In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the abbreviated accounts of CAR SALES (ROCESTER) LIMITED (the company) for the year ended 31 December 2013 which comprise the balance sheet and the related notes from the company's accounting 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 on their official website at rulebook.accaglobal.com.

This report is made solely to the Board of Directors of the company, (as a body). Our work has been undertaken solely to prepare for your approval the accounts of the company and state those matters that we have agreed to state to the Board of Directors of the company, in this report in accordance with the requirements of the Association of Chartered Certified Accountants as detailed at <http://www.accaglobal.com/factsheet163>. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and its Board of Directors for our work or for this report.

It is your duty to ensure that the company has kept adequate accounting records and to prepare statutory accounts that give a true and fair view of the assets, liabilities, financial position and profit of the company. You consider that the company is exempt from the statutory audit requirement for the year.

We have not been instructed to carry out an audit or a review of the accounts of the company. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the abbreviated accounts.



G.E Shenton & Co.
Chartered Certified Accountants
St. Pauls House
North Street
Newcastle under Lyme
Staffordshire
ST5 1AZ

21 June 2014

Registered number:

01143775

CAR SALES (ROCESTER) LIMITED

Abbreviated Balance Sheet

As at 31 December 2013

	Notes	2013 £	2012 £
<u>FIXED ASSETS</u>			
Tangible assets	2	7,059	2,804
<u>CURRENT ASSETS</u>			
Stocks		20,142	27,379
Debtors		21,674	19,972
Cash at bank and in hand		94,206	68,704
		136,022	116,055
<u>CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR</u>		(51,653)	(44,605)
<u>NET CURRENT ASSETS</u>		84,369	71,450
<u>TOTAL ASSETS LESS CURRENT LIABILITIES</u>		91,428	74,254
<u>PROVISIONS FOR LIABILITIES</u>		(1,231)	-
<u>NET ASSETS</u>		90,197	74,254
<u>CAPITAL AND RESERVES</u>			
Called up share capital	3	20,102	20,102
Profit and loss account		70,095	54,152
<u>SHAREHOLDERS' FUNDS</u>		90,197	74,254

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

Members have not required the company to obtain an audit in accordance with section 476 of the Act.

The directors acknowledge their 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 in accordance with the provisions in Part 15 of the Companies Act 2006 applicable to companies subject to the small companies regime.



D.G. MELLOR

Director

Approved by the board on 17 June 2014

CAR SALES (ROCESTER) LIMITED

Notes to the Abbreviated Accounts

For the year ended 31 December 2013

1 ACCOUNTING POLICIES

Basis of preparation

The accounts have been prepared under the historical cost convention. The accounts are due to receive approval and be ratified by the company's shareholders in general meeting, until which time the shareholders have the power to amend the financial statements.

Turnover

Turnover represents the value, net of value added tax and discounts, of goods provided to customers and work carried out in respect of services provided to customers.

Depreciation

Depreciation is provided for on all tangible fixed assets on a reducing balance basis calculated to write off the cost, less estimated residual value, of each asset over its expected useful economic life:

Plant and machinery	25%
Fixtures, fittings, tools and equipment	25%

A full year's depreciation is charged in the year of acquisition. No depreciation is charged in the year of disposal.

Stocks

Stocks are stated at the directors' valuation on the following bases:

New spares	at cost
Used spares	at estimated
Used vehicles	at cost
Petrol, oil, diesel fuel and paraffin	at cost

Deferred taxation

Provision for deferred taxation arising as a consequence of timing differences between depreciation charged in the accounts and capital allowances claimed to date is computed under the liability method. The company has not adopted a policy of discounting deferred tax assets and liabilities. There is no deferred taxation liability.

Hire purchase and lease purchase contracts and finance leases

Assets acquired under hire purchase and lease purchase contracts are capitalised and depreciated over their estimated useful economic lives. Assets held under financial leases are capitalised and depreciated over the shorter of their lease terms and their expected useful economic lives.

Operating leases and rental contracts

Rentals under operating contracts for the use of plant and equipment are charged to revenue when incurred.

CAR SALES (ROCESTER) LIMITED

Notes to the Abbreviated Accounts

For the year ended 31 December 2013

Pensions

The company operates a defined contribution pension scheme. Contributions are charged to the profit and loss account as they become payable in accordance with the rules of the scheme.

Cash flow statement

The company is exempt from the requirement of Financial Reporting Standard No. 1 to produce a cash-flow statement as it is entitled to the exemptions available in the legislation for small companies when filing accounts with the Registrar of Companies.

2 TANGIBLE FIXED ASSETS

£

Cost

At 1 January 2013	52,091
Additions	7,585
Disposals	(4,118)
At 31 December 2013	<u>55,558</u>

Depreciation

At 1 January 2013	49,287
Charge for the year	2,353
On disposals	(3,141)
At 31 December 2013	<u>48,499</u>

Net book value

At 31 December 2013	<u>7,059</u>
At 31 December 2012	<u>2,804</u>

3 SHARE CAPITAL

	Nominal value	2013 Number	2013 £	2012 £
Allotted, called up and fully paid: Ordinary shares	£1 each	20,102	<u>20,102</u>	<u>20,102</u>