

**Unaudited Financial Statements**  
**for the Year Ended 30 September 2023**  
**for**  
**Bristol Accident Repair Centre Limited**

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for the Year Ended 30 September 2023**

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**Bristol Accident Repair Centre Limited**

**Company Information**  
**for the Year Ended 30 September 2023**

**DIRECTORS:**

Mrs D Pomroy  
Mr C Pomroy

**SECRETARY:**

Mrs D Pomroy

**REGISTERED OFFICE:**

Vincients Road  
Bumper Farm Industrial Estate  
Chippenham  
Wiltshire  
SN14 6NQ

**REGISTERED NUMBER:**

06273721 (England and Wales)

**Balance Sheet**  
**30 September 2023**

	Notes	2023 £	£	2022 £	£
<b>FIXED ASSETS</b>					
Tangible assets	4		82,478		80,226
<b>CURRENT ASSETS</b>					
Stocks	5	144,328		121,721	
Debtors	6	668,586		496,315	
Cash at bank		<u>118,795</u>		<u>105,180</u>	
		931,709		723,216	
<b>CREDITORS</b>					
Amounts falling due within one year	7	<u>631,581</u>		<u>471,600</u>	
<b>NET CURRENT ASSETS</b>			<u>300,128</u>		<u>251,616</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			382,606		331,842
<b>CREDITORS</b>					
Amounts falling due after more than one year	8		(5,594)		(13,692)
<b>PROVISIONS FOR LIABILITIES</b>			<u>(15,671)</u>		<u>(15,182)</u>
<b>NET ASSETS</b>			<u>361,341</u>		<u>302,968</u>
<b>CAPITAL AND RESERVES</b>					
Called up share capital			1,000		1,000
Retained earnings			<u>360,341</u>		<u>301,968</u>
			<u>361,341</u>		<u>302,968</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 September 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 September 2023 in accordance with Section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for:

- 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.

**Balance Sheet - continued**  
**30 September 2023**

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

In accordance with Section 444 of the Companies Act 2006, the Statement of Comprehensive Income has not been delivered.

The financial statements were approved by the Board of Directors and authorised for issue on 3 January 2024 and were signed on its behalf by:

Mr C Pomroy - Director

Mrs D Pomroy - Director

**Notes to the Financial Statements**  
**for the Year Ended 30 September 2023**

**1. STATUTORY INFORMATION**

Bristol Accident 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 (£).

**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.

**Going Concern**

The financial statements have been prepared on a going concern basis as the company has the continued support of the group and its directors. The directors have considered the material uncertainties that the COVID-19 pandemic has had on the business, have acted accordingly and are satisfied that sufficient measures have been taken to satisfy themselves that the accounts can continue to be prepared on the going concern basis.

**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.

Improvements to property	- over period of lease
Plant and machinery	- 25% on reducing balance
Motor vehicles	- 25% on reducing balance
Computer equipment	- 25% on reducing balance

**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.

**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.

**Notes to the Financial Statements - continued**  
**for the Year Ended 30 September 2023**

**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 19 (2022 - 19) .

**4. TANGIBLE FIXED ASSETS**

	Improvements to property £	Plant and machinery £	Motor vehicles £	Computer equipment £	Totals £
<b>COST</b>					
At 1 October 2022	9,320	156,098	88,111	30,899	284,428
Additions	-	6,218	-	21,256	27,474
Disposals	-	-	(3,600)	-	(3,600)
At 30 September 2023	<u>9,320</u>	<u>162,316</u>	<u>84,511</u>	<u>52,155</u>	<u>308,302</u>
<b>DEPRECIATION</b>					
At 1 October 2022	8,999	113,633	60,090	21,480	204,202
Charge for year	321	11,439	6,969	6,178	24,907
Eliminated on disposal	-	-	(3,285)	-	(3,285)
At 30 September 2023	<u>9,320</u>	<u>125,072</u>	<u>63,774</u>	<u>27,658</u>	<u>225,824</u>
<b>NET BOOK VALUE</b>					
At 30 September 2023	<u>-</u>	<u>37,244</u>	<u>20,737</u>	<u>24,497</u>	<u>82,478</u>
At 30 September 2022	<u>321</u>	<u>42,465</u>	<u>28,021</u>	<u>9,419</u>	<u>80,226</u>

**5. STOCKS**

	2023 £	2022 £
Stocks	<u>144,328</u>	<u>121,721</u>

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

	2023 £	2022 £
Trade debtors	392,765	258,944
Amounts owed by group undertakings	244,217	214,938
Other debtors	3,040	-
Prepayments	<u>28,564</u>	<u>22,433</u>
	<u>668,586</u>	<u>496,315</u>

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

	2023 £	2022 £
Hire purchase contracts (see note 9)	8,388	8,226
Trade creditors	200,471	171,413
Amounts owed to group undertakings	176,363	68,078
Tax	14,752	-
Social security and other taxes	17,168	17,864
VAT	56,319	49,236
Other creditors	-	8,780
Accrued expenses	<u>158,120</u>	<u>148,003</u>
	<u>631,581</u>	<u>471,600</u>

**Notes to the Financial Statements - continued**  
**for the Year Ended 30 September 2023**

8. **CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR**

	2023	2022
	£	£
Hire purchase contracts (see note 9)	<u>5,594</u>	<u>13,692</u>

9. **LEASING AGREEMENTS**

Minimum lease payments fall due as follows:

	Hire purchase contracts 2023	2022
	£	£
Net obligations repayable:		
Within one year	8,388	8,226
Between one and five years	<u>5,594</u>	<u>13,692</u>
	<u>13,982</u>	<u>21,918</u>

Non-cancellable operating leases

	2023	2022
	£	£
Within one year	<u>-</u>	<u>25,000</u>

10. **ULTIMATE CONTROLLING PARTY**

The controlling party is The Accident Repair Centre Group Limited.

The ultimate controlling party is Mr C Pomroy and Mrs D Pomroy.



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.