

Registered number  
07237493

C. & C. Car Sales Limited

Filleled Accounts

30 April 2019

**C. & C. Car Sales Limited****Registered number:** 07237493**Balance Sheet****as at 30 April 2019**

	Notes	2019 £	2018 £
<b>Fixed assets</b>			
Tangible assets	2	58	78
<b>Current assets</b>			
Stocks		10,650	17,000
Debtors	3	4,000	4,000
		<u>14,650</u>	<u>21,000</u>
<b>Creditors: amounts falling due within one year</b>	4	(95,443)	(100,360)
<b>Net current liabilities</b>		<u>(80,793)</u>	<u>(79,360)</u>
<b>Net liabilities</b>		<u>(80,735)</u>	<u>(79,282)</u>
<b>Capital and reserves</b>			
Called up share capital		2	2
Profit and loss account		(80,737)	(79,284)
<b>Shareholders' funds</b>		<u>(80,735)</u>	<u>(79,282)</u>

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

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

The director acknowledges his 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 and delivered in accordance with the special provisions applicable to companies subject to the small companies regime. The profit and loss account has not been delivered to the Registrar of Companies.

C.R Ward

Director

Approved by the board on 13 August 2019

C. & C. Car Sales Limited

Notes to the Accounts

for the year ended 30 April 2019

1 Accounting policies

**Basis of preparation**

The accounts have been prepared under the historical cost convention and in accordance with FRS 102, The Financial Reporting Standard applicable in the UK and Republic of Ireland (as applied to small entities by section 1A of the standard).

**Turnover**

Turnover is measured at the fair value of the consideration received or receivable, net of discounts and value added taxes. Turnover consists entirely of revenue earned from the sale of goods. Turnover from the sale of goods is recognised when the significant risks and rewards of ownership of the goods have transferred to the buyer.

**Tangible fixed assets**

Tangible fixed assets are measured at cost less accumulative depreciation and any accumulative impairment losses. Depreciation is provided on all tangible fixed assets at rates calculated to write off the cost, less estimated residual value, of each asset evenly over its expected useful life, as follows:

Fixtures & fittings	25% per annum on the written down balance
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**Stocks**

Stocks are measured at the lower of cost and estimated selling price less costs to complete and sell. Cost is determined using the first in first out method. The carrying amount of stock sold is recognised as an expense in the period in which the related revenue is recognised.

**Debtors**

Short term debtors are measured at transaction price (which is usually the invoice price), less any impairment losses for bad and doubtful debts.

**Creditors**

Short term creditors are measured at transaction price (which is usually the invoice price). Loans and other financial liabilities are initially recognised at transaction price net of any transaction costs.

**Taxation**

A current tax liability is recognised for the tax payable on the taxable profit of the current and past periods. A current tax asset is recognised in respect of a tax loss that can be carried back to recover tax paid in a previous period.

2 Tangible fixed assets

	Fixtures & fittings
	£
Cost	

At 1 May 2018	541
At 30 April 2019	541
<b>Depreciation</b>	
At 1 May 2018	463
Charge for the year	20
At 30 April 2019	483
<b>Net book value</b>	
At 30 April 2019	58
At 30 April 2018	78

<b>3 Debtors</b>	<b>2019</b>	<b>2018</b>
	<b>£</b>	<b>£</b>
Other debtors	4,000	4,000

<b>4 Creditors: amounts falling due within one year</b>	<b>2019</b>	<b>2018</b>
	<b>£</b>	<b>£</b>
Bank loans and overdrafts	4,017	4,133
Director's current account	90,074	93,975
Other taxes and social security costs	1,352	252
Other creditors	-	2,000
	95,443	100,360

## 5 Other information

C. & C. Car Sales Limited is a private company limited by shares and incorporated in England.  
Its registered office is:

Pavlova Works  
198 Barnett Wood Lane  
Ashtead  
Surrey  
KT21 2DB

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.