

Registered number: 08577853

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**Sowton MOTs Ltd**

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**ACCOUNTS**  
**FOR THE YEAR ENDED 31/03/2021**

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**Prepared By:**

R F Love and Company  
Chartered Accountant  
Holly House  
21d, Chudleigh Road  
Exeter  
Devon  
EX2 8TS

**ACCOUNTS**  
**FOR THE YEAR ENDED 31/03/2021**

**DIRECTORS**

Jamie Potter

Vicky Potter

Sean Lewis

**REGISTERED OFFICE**

4 Kestrel Business Park

Sowton

Exeter

Devon

EX2 7JS

**COMPANY DETAILS**

Private company limited by shares registered in EW - England and Wales, registered number 08577853

**ACCOUNTANTS**

R F Love and Company

Chartered Accountant

Holly House

21d, Chudleigh Road

Exeter

Devon

EX2 8TS

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**ACCOUNTS**  
**FOR THE YEAR ENDED 31/03/2021**

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**BALANCE SHEET AT 31/03/2021**

	Notes	2021 £	2020 £
<b>FIXED ASSETS</b>			
Tangible assets	3	37,372	22,782
<b>CURRENT ASSETS</b>			
Debtors	4	52,651	32,567
Cash at bank and in hand		<u>338,028</u>	<u>134,092</u>
		390,679	166,659
<b>CREDITORS: Amounts falling due within one year</b>	5	<u>126,649</u>	<u>38,117</u>
<b>NET CURRENT ASSETS</b>		<u>264,030</u>	<u>128,542</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		301,402	151,324
<b>PROVISIONS FOR LIABILITIES AND CHARGES</b>	6	<u>5,625</u>	<u>-</u>
<b>NET ASSETS</b>		<u>295,777</u>	<u>151,324</u>
<b>CAPITAL AND RESERVES</b>			
Called up share capital	7	1,000	2
Profit and loss account		<u>294,777</u>	<u>151,322</u>
<b>SHAREHOLDERS' FUNDS</b>		<u>295,777</u>	<u>151,324</u>

For the year ending 31/03/2021 the company was entitled to exemption 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 directors have decided not to deliver to the registrar a copy of the company's profit and loss account.

**Approved by the board on 29/05/2021 and signed on their behalf**  
**by**

.....  
Vicky Potter  
Director

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**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31/03/2021**

**1. ACCOUNTING POLICIES**

**1a. Basis Of Accounting**

The accounts have been prepared under the historical cost convention.

The accounts have been prepared in accordance with FRS102 - The Financial Reporting Standard applicable in the UK and Republic of Ireland and the Companies Act 2006 .

**1b. Depreciation**

Depreciation has been provided at the following rates in order to write off the assets over their estimated useful lives.

Long Leasehold Properties	reducing balance 20%
Plant and Machinery	reducing balance 25%
Fixtures and Fittings	reducing balance 25%
Equipment	reducing balance 25%
Motor Cars	reducing balance 25%

**1c. Pension Costs**

The company operates a defined contribution pension scheme. The pension charge represents the amounts payable by the company to the fund in respect of the year.

**2. EMPLOYEES**

	<b>2021</b>	<b>2020</b>
	<b>No.</b>	<b>No.</b>
Average number of employees	7	7

### 3. TANGIBLE FIXED ASSETS

	Long Leasehold  Properties  £	Plant and Machinery  £	Fixtures and Fittings  £	Equipment  £	Motor Cars  £	Total  £
<b>Cost</b>						
At 01/04/2020	9,628	39,258	780	933	18,994	69,593
Additions	-	27,478	-	-	-	27,478
At 31/03/2021	9,628	66,736	780	933	18,994	97,071
<b>Depreciation</b>						
At 01/04/2020	8,344	25,134	622	711	12,000	46,811
For the year	643	10,401	40	56	1,748	12,888
At 31/03/2021	8,987	35,535	662	767	13,748	59,699
<b>Net Book Amounts</b>						
At 31/03/2021	641	31,201	118	166	5,246	37,372
At 31/03/2020	1,284	14,124	158	222	6,994	22,782

### 4. DEBTORS

	2021 £	2020 £
<b>Amounts falling due within one year</b>		
Trade debtors	52,651	32,567
	<u>52,651</u>	<u>32,567</u>

### 5. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021 £	2020 £
UK corporation tax	43,109	10,554
VAT	18,430	8,164
PAYE control	2,141	1,467
Directors current account	23,241	1,464
Trade creditors	26,354	4,349
Other creditors	10,374	9,119
Accruals	3,000	3,000
	<u>126,649</u>	<u>38,117</u>

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**6. PROVISIONS FOR LIABILITIES**

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Deferred taxation	5,625	-
	<u>5,625</u>	<u>-</u>

**7. SHARE CAPITAL**

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
<b>Allotted, issued and fully paid:</b>		
1000 Ordinary shares of £1 each	1000	1000
	<u>1,000</u>	<u>2</u>
<b>New shares issued during period:</b>		
Ordinary shares of £1 each		998
	<u>998</u>	<u>-</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.