

**CAR MAINTENANCE GARAGES LIMITED**  
**UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 SEPTEMBER 2021**

Sau Kee Li CTA ATT  
87 North Road  
Parkstone  
Poole  
Dorset  
BH14 0LT

**CONTENTS OF THE FINANCIAL STATEMENTS  
for the Year Ended 30 September 2021**

	<b>Page</b>
<b>Company Information</b>	<b>1</b>
<b>Balance Sheet</b>	<b>2</b>
<b>Notes to the Financial Statements</b>	<b>3</b>

**CAR MAINTENANCE GARAGES LIMITED**

**COMPANY INFORMATION**  
**for the Year Ended 30 September 2021**

**DIRECTOR:** L C Kennell

**SECRETARY:**

**REGISTERED OFFICE:** 87 North Road  
Poole  
Dorset  
BH14 0LT

**REGISTERED NUMBER:** 08675349 (England and Wales)

**ACCOUNTANTS:** Sau Kee Li CTA ATT  
87 North Road  
Parkstone  
Poole  
Dorset  
BH14 0LT

**CAR MAINTENANCE GARAGES LIMITED (REGISTERED NUMBER: 08675349)**

**BALANCE SHEET**  
**30 September 2021**

	Notes	2021 £	£	2020 £	£
<b>FIXED ASSETS</b>					
Tangible assets	4		2,034		2,711
<b>CURRENT ASSETS</b>					
Stocks		2,258		2,150	
<b>CREDITORS</b>					
Amounts falling due within one year	5	<u>27,902</u>		<u>20,973</u>	
<b>NET CURRENT LIABILITIES</b>			<u>(25,644)</u>		<u>(18,823)</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			(23,610)		(16,112)
<b>CREDITORS</b>					
Amounts falling due after more than one year	6		<u>13,999</u>		<u>15,000</u>
<b>NET LIABILITIES</b>			<u>(37,609)</u>		<u>(31,112)</u>
<b>CAPITAL AND RESERVES</b>					
Called up share capital			100		100
Retained earnings			<u>(37,709)</u>		<u>(31,212)</u>
<b>SHAREHOLDERS' FUNDS</b>			<u>(37,609)</u>		<u>(31,112)</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 September 2021.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 September 2021 in accordance with Section 476 of the Companies Act 2006.

The director acknowledges his 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.

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 Income Statement has not been delivered.

The financial statements were approved by the director and authorised for issue on 28 June 2022 and were signed by:

L C Kennell - Director

**NOTES TO THE FINANCIAL STATEMENTS  
for the Year Ended 30 September 2021**

**1. STATUTORY INFORMATION**

Car Maintenance Garages 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
Motor vehicles	- 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.

**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 4 (2020 - 4) .

NOTES TO THE FINANCIAL STATEMENTS - continued  
for the Year Ended 30 September 2021

## 4. TANGIBLE FIXED ASSETS

	Plant and machinery £	Motor vehicles £	Totals £
<b>COST</b>			
At 1 October 2020 and 30 September 2021	<u>15,000</u>	<u>3,280</u>	<u>18,280</u>
<b>DEPRECIATION</b>			
At 1 October 2020	12,775	2,794	15,569
Charge for year	<u>556</u>	<u>121</u>	<u>677</u>
At 30 September 2021	<u>13,331</u>	<u>2,915</u>	<u>16,246</u>
<b>NET BOOK VALUE</b>			
At 30 September 2021	<u>1,669</u>	<u>365</u>	<u>2,034</u>
At 30 September 2020	<u>2,225</u>	<u>486</u>	<u>2,711</u>

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

	2021 £	2020 £
Bank loans and overdrafts	16,089	12,254
Trade creditors	5,321	6,436
Taxation and social security	5,652	1,467
Other creditors	<u>840</u>	<u>816</u>
	<u>27,902</u>	<u>20,973</u>

## 6. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	2021 £	2020 £
Other creditors	<u>13,999</u>	<u>15,000</u>
Amounts falling due in more than five years:		
Repayable by instalments		
Loans - more than 1 year	<u>13,999</u>	<u>15,000</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.