

**Unaudited Financial Statements**  
**for the Year Ended 30 September 2020**  
**for**  
**ADVANCED GARAGE AND MOT CENTER LIMITED**

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for the year ended 30 September 2020**

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**ADVANCED GARAGE AND MOT CENTER LIMITED**

**Company Information  
for the year ended 30 September 2020**

**DIRECTOR:** P Sawicki

**REGISTERED OFFICE:** Kensington House  
3 Kensington  
Bishop Auckland  
Co. Durham  
DL14 6HX

**BUSINESS ADDRESS:** Unit 6  
South Hetton Industrial Estate  
Front Street  
South Hetton  
Co. Durham  
DH6 2UZ

**REGISTERED NUMBER:** 10953890 (England and Wales)

**ACCOUNTANTS:** Mitchells Grievson  
Chartered Accountants  
Kensington House  
3 Kensington  
Bishop Auckland  
Co. Durham  
DL14 6HX

**ADVANCED GARAGE AND MOT CENTER LIMITED (REGISTERED NUMBER: 10953890)**

**Balance Sheet  
30 September 2020**

	Notes	2020 £	£	2019 £	£
<b>FIXED ASSETS</b>					
Tangible assets	4		<b>5,076</b>		4,396
<b>CURRENT ASSETS</b>					
Stocks		<b>3,000</b>		3,000	
Debtors	5	<b>32,368</b>		14,038	
Cash at bank		<u><b>1,623</b></u>		<u>292</u>	
		<b>36,991</b>		17,330	
<b>CREDITORS</b>					
Amounts falling due within one year	6	<u><b>20,995</b></u>		<u>17,008</u>	
<b>NET CURRENT ASSETS</b>			<u><b>15,996</b></u>		<u>322</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			<b>21,072</b>		4,718
<b>CREDITORS</b>					
Amounts falling due after more than one year	7		<u><b>20,000</b></u>		-
<b>NET ASSETS</b>			<u><b>1,072</b></u>		<u>4,718</u>
<b>CAPITAL AND RESERVES</b>					
Called up share capital			<b>100</b>		100
Retained earnings			<u><b>972</b></u>		<u>4,618</u>
			<u><b>1,072</b></u>		<u>4,718</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 September 2020.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 September 2020 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.

**Balance Sheet - continued**  
**30 September 2020**

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 2 August 2021 and were signed by:

P Sawicki - Director

**Notes to the Financial Statements  
for the year ended 30 September 2020**

**1. STATUTORY INFORMATION**

Advanced Garage and MOT Center 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 - 20% on cost

**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.

**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 (2019 - 4) .

Notes to the Financial Statements - continued  
for the year ended 30 September 2020

## 4. TANGIBLE FIXED ASSETS

Plant and  
machinery  
£**COST**

At 1 October 2019

7,085

Additions

2,288

At 30 September 2020

9,373**DEPRECIATION**

At 1 October 2019

2,689

Charge for year

1,608

At 30 September 2020

4,297**NET BOOK VALUE**

At 30 September 2020

5,076

At 30 September 2019

4,396

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

2020

2019

£

£

Other debtors

32,36814,038

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

2020

2019

£

£

Trade creditors

3,082

4,345

Taxation and social security

15,613

10,503

Other creditors

2,300

2,160

20,99517,008

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

2020

2019

£

£

Bank loans

20,000-

Notes to the Financial Statements - continued  
for the year ended 30 September 2020

8. **DIRECTOR'S ADVANCES, CREDITS AND GUARANTEES**

The following advances and credits to a director subsisted during the years ended 30 September 2020 and 30 September 2019:

	2020 £	2019 £
<b>P Sawicki</b>		
Balance outstanding at start of year	14,038	(31)
Amounts advanced	40,214	14,069
Amounts repaid	(26,380)	-
Amounts written off	-	-
Amounts waived	-	-
Balance outstanding at end of year	<u>27,872</u>	<u>14,038</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.