

Unaudited Financial Statements
for the Year Ended 31 March 2023
for
Anthony Robson Commercial Sales and
Repairs Limited

**Contents of the Financial Statements
for the year ended 31 March 2023**

	Page
Company Information	1
Balance Sheet	2
Notes to the Financial Statements	3
Accountants' Report	6

**Anthony Robson Commercial Sales and
Repairs Limited**

**Company Information
for the year ended 31 March 2023**

DIRECTORS:

A Robson
G Johnson

SECRETARY:

S E Robson

REGISTERED OFFICE:

Planet Road Depot
Adwick-Le-Street
Doncaster
South Yorkshire
DN6 7AW

REGISTERED NUMBER:

02055877 (England and Wales)

ACCOUNTANTS:

Beaumonts
8 Navigation Court
Calder Park
Wakefield
West Yorkshire
WF2 7BJ

Balance Sheet
31 March 2023

	Notes	31.3.23 £	£	31.3.22 £	£
FIXED ASSETS					
Tangible assets	4		257,737		130,544
CURRENT ASSETS					
Stocks		21,745		19,760	
Debtors	5	191,417		126,252	
Cash at bank and in hand		<u>49,380</u>		<u>195,376</u>	
		262,542		341,388	
CREDITORS					
Amounts falling due within one year	6	<u>163,120</u>		<u>151,924</u>	
NET CURRENT ASSETS			<u>99,422</u>		<u>189,464</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			357,159		320,008
CREDITORS					
Amounts falling due after more than one year	7		(26,651)		-
PROVISIONS FOR LIABILITIES			<u>(32,575)</u>		<u>(27,636)</u>
NET ASSETS			<u>297,933</u>		<u>292,372</u>
CAPITAL AND RESERVES					
Called up share capital			100		100
Retained earnings			<u>297,833</u>		<u>292,272</u>
SHAREHOLDERS' FUNDS			<u>297,933</u>		<u>292,372</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 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.

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 Board of Directors and authorised for issue on 13 November 2023 and were signed on its behalf by:

G Johnson - Director

**Notes to the Financial Statements
for the year ended 31 March 2023**

1. STATUTORY INFORMATION

Anthony Robson Commercial Sales and Repairs 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 represents amounts invoiced in respect of commercial vehicle maintenance and repairs, MOT's and associated services.

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	- 25% on cost
Plant and machinery	- 10% on reducing balance
Fixtures and fittings	- 10% on reducing balance
Motor vehicles	- 25% on reducing balance
Office equipment	- 20% on reducing balance

Stocks

Stocks and work in progress are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Cost is calculated using the first-in, first-out method and includes all purchase, transport, and handling costs in bringing stocks to their present location and condition.

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.

Hire purchase and leasing commitments

Assets obtained under hire purchase contracts or finance leases are capitalised in the balance sheet. Those held under hire purchase contracts are depreciated over their estimated useful lives. Those held under finance leases are depreciated over their estimated useful lives or the lease term, whichever is the shorter.

The interest element of these obligations is charged to profit and loss over the relevant period. The capital element of the future payments is treated as a liability.

Notes to the Financial Statements - continued
for the year ended 31 March 2023

3. **EMPLOYEES AND DIRECTORS**

The average number of employees during the year was 5 (2022 - 5) .

4. **TANGIBLE FIXED ASSETS**

	Improvements to property £	Plant and machinery £	Fixtures and fittings £
COST			
At 1 April 2022	-	220,027	19,836
Additions	48,562	97,384	810
At 31 March 2023	<u>48,562</u>	<u>317,411</u>	<u>20,646</u>
DEPRECIATION			
At 1 April 2022	-	113,491	6,150
Charge for year	1,658	14,368	1,425
At 31 March 2023	<u>1,658</u>	<u>127,859</u>	<u>7,575</u>
NET BOOK VALUE			
At 31 March 2023	<u>46,904</u>	<u>189,552</u>	<u>13,071</u>
At 31 March 2022	<u>-</u>	<u>106,536</u>	<u>13,686</u>

	Motor vehicles £	Office equipment £	Totals £
COST			
At 1 April 2022	6,650	29,052	275,565
Additions	-	445	147,201
At 31 March 2023	<u>6,650</u>	<u>29,497</u>	<u>422,766</u>
DEPRECIATION			
At 1 April 2022	2,165	23,215	145,021
Charge for year	1,330	1,227	20,008
At 31 March 2023	<u>3,495</u>	<u>24,442</u>	<u>165,029</u>
NET BOOK VALUE			
At 31 March 2023	<u>3,155</u>	<u>5,055</u>	<u>257,737</u>
At 31 March 2022	<u>4,485</u>	<u>5,837</u>	<u>130,544</u>

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

	31.3.23 £	31.3.22 £
Trade debtors	132,133	92,881
Other debtors	59,284	33,371
	<u>191,417</u>	<u>126,252</u>

**Notes to the Financial Statements - continued
for the year ended 31 March 2023**

6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.23	31.3.22
	£	£
Hire purchase contracts	16,861	-
Trade creditors	101,988	84,487
Taxation and social security	4,836	23,978
Other creditors	39,435	43,459
	<u>163,120</u>	<u>151,924</u>

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

	31.3.23	31.3.22
	£	£
Hire purchase contracts	<u>26,651</u>	<u>-</u>

8. SECURED DEBTS

The following secured debts are included within creditors:

	31.3.23	31.3.22
	£	£
Hire purchase contracts	<u>43,512</u>	<u>-</u>

Hire purchase is secured over the assets being financed.

9. DIRECTORS' ADVANCES, CREDITS AND GUARANTEES

The following advances and credits to a director subsisted during the years ended 31 March 2023 and 31 March 2022:

	31.3.23	31.3.22
	£	£
G Johnson		
Balance outstanding at start of year	-	-
Amounts advanced	30,000	-
Amounts repaid	(1,800)	-
Amounts written off	-	-
Amounts waived	-	-
Balance outstanding at end of year	<u>28,200</u>	<u>-</u>

**Accountants' Report to the Board of Directors
on the Unaudited Financial Statements of
Anthony Robson Commercial Sales and
Repairs Limited**

The following reproduces the text of the report prepared for the directors in respect of the company's annual unaudited financial statements. In accordance with the Companies Act 2006, the company is only required to file a Balance Sheet. Readers are cautioned that the Income Statement and certain other primary statements and the Report of the Directors are not required to be filed with the Registrar of Companies.

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the financial statements of Anthony Robson Commercial Sales and Repairs Limited for the year ended 31 March 2023 which comprise the Income Statement, Balance Sheet and the related notes from the company's accounting records and from information and explanations you have given us.

As a practising member firm of the Institute of Chartered Accountants in England and Wales (ICAEW), we are subject to its ethical and other professional requirements which are detailed within the ICAEW's regulations and guidance at <http://www.icaew.com/en/membership/regulations-standards-and-guidance>.

This report is made solely to the Board of Directors of Anthony Robson Commercial Sales and Repairs Limited, as a body, in accordance with our terms of engagement. Our work has been undertaken solely to prepare for your approval the financial statements of Anthony Robson Commercial Sales and Repairs Limited and state those matters that we have agreed to state to the Board of Directors of Anthony Robson Commercial Sales and Repairs Limited, as a body, in this report in accordance with ICAEW Technical Release 07/16AAF. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Anthony Robson Commercial Sales and Repairs Limited and its Board of Directors, as a body, for our work or for this report.

It is your duty to ensure that Anthony Robson Commercial Sales and Repairs Limited has kept adequate accounting records and to prepare statutory financial statements that give a true and fair view of the assets, liabilities, financial position and profit of Anthony Robson Commercial Sales and Repairs Limited. You consider that Anthony Robson Commercial Sales and Repairs Limited is exempt from the statutory audit requirement for the year.

We have not been instructed to carry out an audit or a review of the financial statements of Anthony Robson Commercial Sales and Repairs Limited. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory financial statements.

Beaumonts
8 Navigation Court
Calder Park
Wakefield
West Yorkshire
WF2 7BJ

13 November 2023

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.