

**HARLINGTON TYRES LIMITED  
UNAUDITED ACCOUNTS  
FOR THE YEAR ENDED 31 MAY 2023**

**HARLINGTON TYRES LIMITED**  
**UNAUDITED ACCOUNTS**  
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**HARLINGTON TYRES LIMITED**  
**COMPANY INFORMATION**  
**FOR THE YEAR ENDED 31 MAY 2023**

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<b>Director</b>	Mrs Bukurie Neziri
<b>Company Number</b>	12617944 (England and Wales)
<b>Registered Office</b>	Daniel Consultancy, Morritt House 54-60 Station Approach Ruislip Middlesex HA4 6SA United Kingdom
<b>Accountants</b>	Daniel Consultancy Morritt House 54-60 Station Approach South Ruislip Ruislip HA4 6SA

**HARLINGTON TYRES LIMITED**  
**STATEMENT OF FINANCIAL POSITION**  
**AS AT 31 MAY 2023**

	Notes	2023 £	2022 £
<b>Fixed assets</b>			
Tangible assets	<u>4</u>	8,815	1,254
<b>Current assets</b>			
Inventories		4,325	3,901
Debtors	<u>5</u>	16,241	13,960
Cash at bank and in hand		2,459	523
		<u>23,025</u>	<u>18,384</u>
<b>Creditors: amounts falling due within one year</b>	<u>6</u>	(28,295)	(14,137)
<b>Net current (liabilities)/assets</b>		<u>(5,270)</u>	<u>4,247</u>
<b>Total assets less current liabilities</b>		3,545	5,501
<b>Provisions for liabilities</b>			
Deferred tax	<u>7</u>	(497)	(239)
<b>Net assets</b>		<u>3,048</u>	<u>5,262</u>
<b>Capital and reserves</b>			
Called up share capital		100	100
Profit and loss account		2,948	5,162
<b>Shareholders' funds</b>		<u>3,048</u>	<u>5,262</u>

For the year ending 31 May 2023 the company was entitled to exemption from audit 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 director acknowledges her 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 and in accordance with the provisions of FRS 102 Section 1A - Small Entities. The profit and loss account has not been delivered to the Registrar of Companies.

The financial statements were approved by the Board and authorised for issue on 29 February 2024 and were signed on its behalf by

Mrs Bukurie Neziri  
Director

Company Registration No. 12617944

**HARLINGTON TYRES LIMITED**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31 MAY 2023**

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**1 Statutory information**

HARLINGTON TYRES LIMITED is a private company, limited by shares, registered in England and Wales, registration number 12617944. The registered office is Daniel Consultancy, Morritt House, 54-60 Station Approach, Ruislip, Middlesex, HA4 6SA, United Kingdom.

**2 Compliance with accounting standards**

The accounts have been prepared in accordance with the provisions of FRS 102 Section 1A Small Entities. There were no material departures from that standard.

**3 Accounting policies**

The principal accounting policies adopted in the preparation of the financial statements are set out below and have remained unchanged from the previous year, and also have been consistently applied within the same accounts.

***Basis of preparation***

The accounts have been prepared under the historical cost convention as modified by the revaluation of certain fixed assets.

***Presentation currency***

The accounts are presented in sterling.

***Turnover***

Turnover is measured at the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes. Turnover from the sale of goods is recognised when goods have been delivered to customers such that risks and rewards of ownership have transferred to them. Turnover from the rendering of services is recognised by reference to the stage of completion of the contract. The stage of completion of a contract is measured by comparing the costs incurred for work performed to date to the total estimated contract costs.

***Tangible fixed assets and depreciation***

Tangible assets are included at cost less depreciation and impairment. Depreciation has been provided at the following rates in order to write off the assets over their estimated useful lives:

Fixtures & fittings	20% Straight Line
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***Inventories***

Inventories have been valued at the lower of cost and estimated selling price less costs to complete and sell. In respect of work in progress and finished goods, cost includes a relevant proportion of overheads according to the stage of manufacturing/completion.

***Deferred taxation***

Deferred tax arises as a result of including items of income and expenditure in taxation computations in periods different from those in which they are included in the company's accounts. Deferred tax is provided in full on timing differences which result in an obligation to pay more (or less) tax at a future date, at the average tax rates that are expected to apply when the timing differences reverse, based on current tax rates and laws.

Deferred tax assets and liabilities are not discounted.

***Government grants***

Government grants in relation to tangible fixed assets are credited to profit and loss account over the useful lives of the related assets, whereas those in relation to expenditure are credited when the expenditure is charged to profit and loss.

**HARLINGTON TYRES LIMITED**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31 MAY 2023**

**Financial instruments**

The company only enters into basic financial instrument transactions that result in the recognition of financial assets and liabilities like trade and other debtors and creditors, loans from banks and other third parties.

**4 Tangible fixed assets**

	<b>Plant &amp; machinery £</b>
<b>Cost or valuation</b>	At cost
At 1 June 2022	1,472
Additions	8,015
At 31 May 2023	9,487
<b>Depreciation</b>	
At 1 June 2022	218
Charge for the year	454
At 31 May 2023	672
<b>Net book value</b>	
At 31 May 2023	8,815
At 31 May 2022	1,254

**5 Debtors**

	<b>2023 £</b>	<b>2022 £</b>
<b>Amounts falling due within one year</b>		
Other debtors	16,241	13,960

**6 Creditors: amounts falling due within one year**

	<b>2023 £</b>	<b>2022 £</b>
Taxes and social security	1,636	4,763
Other creditors	26,659	-
Deferred income	-	9,374
	28,295	14,137

**7 Deferred taxation**

	<b>2023 £</b>	<b>2022 £</b>
Accelerated capital allowances	497	239
	<b>2023 £</b>	<b>2022 £</b>
Provision at start of year	239	102
Charged to the profit and loss account	258	137
Provision at end of year	497	239

**HARLINGTON TYRES LIMITED**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31 MAY 2023**

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**8 Average number of employees**

During the year the average number of employees was 2 (2022: 4).

