B. & R. CARS LIMITED UNAUDITED ACCOUNTS FOR THE YEAR ENDED 30 SEPTEMBER 2022

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B. & R. CARS LIMITED COMPANY INFORMATION FOR THE YEAR ENDED 30 SEPTEMBER 2022

Directors B Souten

L Souten

Company Number 01670835 (England and Wales)

Registered Office 123 Cross Lane East, Gravesend

Gravesend Kent DA12 5HA

Accountants King & Taylor

123 Cross Lane East

Gravesend Kent DA12 5HA

B. & R. CARS LIMITED STATEMENT OF FINANCIAL POSITION AS AT 30 SEPTEMBER 2022

	2022	2021
es	£	£
	257	259
<u>5</u>	(3,732)	(3,789)
	(3,475)	(3,530)
	(3,475)	(3,530)
6	(3,241)	(4,131)
	(6,716)	(7,661)
	100	100
	(6,816)	(7,761)
	(6,716)	(7,661)
	<u>5</u> 6	257 5 (3,732) (3,475) (3,475) 6 (3,241) (6,716) 100 (6,816)

For the year ending 30 September 2022 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 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 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 of Directors and authorised for issue on 18 June 2023 and were signed on its behalf by

B Souten Director

Company Registration No. 01670835

B. & R. CARS LIMITED NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 30 SEPTEMBER 2022

1 Statutory information

B. & R. Cars Limited is a private company, limited by shares, registered in England and Wales, registration number 01670835. The registered office is 123 Cross Lane East, Gravesend, Gravesend, Kent, DA12 5HA.

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.

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 basis

Going concern

The financial statements have been prepared on a going concern basis as the directors have indicated they will continue to provide finance to meet ongoing costs.

4 Tangible fixed assets	Fixtures & fittings
	£
Cost or valuation	At cost
At 1 October 2021	1,000
At 30 September 2022	1,000
Depreciation	
At 1 October 2021	1,000
At 30 September 2022	1,000
Net book value	
At 30 September 2022	-

B. & R. CARS LIMITED NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 30 SEPTEMBER 2022

5	Creditors: amounts falling due within one year	2022 £	2021 £
	Bank loans and overdrafts	890	869
	Taxes and social security	81	=
	Loans from directors	1,203	1,619
	Accruals	1,558	1,301
		3,732	3,789
6	Creditors: amounts falling due after more than one year	2022 £	2021 £
	Bank loans	3,241	4,131

7 Average number of employees

During the year the average number of employees was 2 (2021: 2).

