

Registration number 04794653

West Street Garage (Normanton) Limited

Abbreviated accounts

for the year ended 30 June 2014



West Street Garage (Normanton) Limited

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West Street Garage (Normanton) Limited

**Report to the Board of Directors on the preparation
of unaudited statutory accounts of West Street Garage (Normanton) Limited
for the year ended 30 June 2014**


In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the accounts of West Street Garage (Normanton) Limited for the year ended 30 June 2014 which comprise the 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 of the Institute of Chartered Accountants in England and Wales, we are subject to its ethical and other professional requirements which are detailed at www.icaew.com/regulations.

This report is made solely to the company's Board of Directors in accordance with the terms of our engagement. Our work has been undertaken solely to prepare for your approval the accounts of West Street Garage (Normanton) Limited and state those matters that we have agreed to state to the company's Board of Directors, as a body, in this report in accordance with the requirements of the Institute of Chartered Accountants in England and Wales as detailed at www.icaew.com/compilation. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and its Board of Directors, as a body, for our work or for this report.

It is your duty to ensure that the company has kept adequate accounting records and to prepare statutory accounts that give a true and fair view of the assets, liabilities, financial position and profit of the company. You consider that the company 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. 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 financial statements.



**B M Howarth Ltd
Chartered Accountants
West House
King Cross Road
Halifax
West Yorkshire
HX1 1EB**

20 December 2014

West Street Garage (Normanton) Limited

**Abbreviated balance sheet
as at 30 June 2014**

		2014		2013	
	Notes	£	£	£	£
Fixed assets					
Intangible assets	2		60,000		60,000
Tangible assets	2		24,546		30,052
			<u>84,546</u>		<u>90,052</u>
Current assets					
Stocks		5,886		6,843	
Debtors		7,998		7,598	
Cash at bank and in hand		139,411		130,658	
		<u>153,295</u>		<u>145,099</u>	
Creditors: amounts falling due within one year		<u>(117,894)</u>		<u>(124,789)</u>	
Net current assets			35,401		20,310
Net assets			<u>119,947</u>		<u>110,362</u>
Capital and reserves					
Called up share capital	3		100		100
Profit and loss account			119,847		110,262
Shareholders' funds			<u>119,947</u>		<u>110,362</u>

The directors' statements required by Sections 475(2) and (3) are shown on the following page which forms part of this Balance Sheet.

The notes on pages 4 to 5 form an integral part of these financial statements.

West Street Garage (Normanton) Limited

Abbreviated balance sheet (continued)

**Directors' statements required by Sections 475(2) and (3)
for the year ended 30 June 2014**

For the year ended 30 June 2014 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 of its accounts for the year in question in accordance with section 476.

The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These abbreviated accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies .

These accounts were approved by the Board on 20 December 2014, and are signed on its behalf by:



**G Stakes
Director**

Registration number 04794653

The notes on pages 4 to 5 form an integral part of these financial statements.

West Street Garage (Normanton) Limited

Notes to the abbreviated financial statements for the year ended 30 June 2014

1. Accounting policies

Accounting convention

The accounts are prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008).

Turnover

Turnover represents the total invoice value, excluding value added tax, of sales made during the year. Turnover is recognised on supply of services to the customer.

Goodwill

Acquired goodwill is reviewed annually and once it's estimated useful economic life is considered to have become finite it will be written off by instalments over the remaining life.

Tangible fixed assets and depreciation

Depreciation is provided at rates calculated to write off the cost less residual value of each asset over its expected useful life, as follows:

Leasehold properties	-	Straight line over the life of the lease
Plant and machinery	-	15% reducing balance basis
Fixtures, fittings and equipment	-	15% reducing balance basis
Motor vehicles	-	25% reducing balance basis

Stock

Stock is valued at the lower of cost and net realisable value.

2. Fixed assets

	Intangible assets £	Tangible fixed assets £	Total £
Cost			
At 1 July 2013 and 30 June 2014	60,000	95,531	155,531
Depreciation and			
At 1 July 2013	-	65,479	65,479
Charge for year	-	5,506	5,506
At 30 June 2014	-	70,985	70,985
Net book values			
At 30 June 2014	60,000	24,546	84,546
At 30 June 2013	60,000	30,052	90,052

West Street Garage (Normanton) Limited

**Notes to the abbreviated financial statements
for the year ended 30 June 2014**

3. Share capital	2014	2013
	£	£
Allotted, called up and fully paid equity shares		
100 Ordinary shares of £1 each	100	100
	<u> </u>	<u> </u>