

**MERCIAN DIRT RIDERS LTD  
ABRIDGED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 OCTOBER 2023**

Whittaker Gregory & Co Ltd  
21 Horse Street  
Chipping Sodbury  
Bristol  
BS37 6DA

**Mercian Dirt Riders Ltd**  
**Financial Statements**  
**For The Year Ended 31 October 2023**

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**Mercian Dirt Riders Ltd**  
**Abridged Balance Sheet**  
**As At 31 October 2023**

**Registered number:** 09836539

		<b>2023</b>		<b>2022</b>	
	<b>Notes</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>FIXED ASSETS</b>					
Tangible Assets	<b>4</b>		5,228		6,228
			5,228		6,228
<b>CURRENT ASSETS</b>					
Cash at bank and in hand		3,326		3,390	
		3,326		3,390	
<b>Creditors: Amounts Falling Due Within One Year</b>		(3,708 )		(3,938 )	
<b>NET CURRENT ASSETS (LIABILITIES)</b>			(382 )		(548 )
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			4,846		5,680
<b>NET ASSETS</b>			4,846		5,680
<b>CAPITAL AND RESERVES</b>					
Called up share capital	<b>5</b>		4		4
Profit and Loss Account			4,842		5,676
<b>SHAREHOLDERS' FUNDS</b>			4,846		5,680

**Mercian Dirt Riders Ltd**  
**Abridged Balance Sheet (continued)**  
**As At 31 October 2023**

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For the year ending 31 October 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 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.

The company has taken advantage of section 444(1) of the Companies Act 2006 and opted not to deliver to the registrar a copy of the company's Profit and Loss Account.

All of the company's members have consented to the preparation of an Abridged Profit and Loss Account and an Abridged Balance Sheet for the year end 31 October 2023 in accordance with section 444(2A) of the Companies Act 2006.

On behalf of the board

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Mrs Judith Belcher

Director

14/02/2024

The notes on pages 3 to 4 form part of these financial statements.

**Mercian Dirt Riders Ltd**  
**Notes to the Abridged Financial Statements**  
**For The Year Ended 31 October 2023**

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**1. General Information**

Mercian Dirt Riders Ltd is a private company, limited by shares, incorporated in England & Wales, registered number 09836539 . The registered office is 76a Station Road, Yate, Bristol, BS37 4PH.

**2. Accounting Policies**

**2.1. Basis of Preparation of Financial Statements**

The financial statements have been prepared under the historical cost convention and in accordance with Financial Reporting Standard 102 section 1A Small Entities "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Companies Act 2006.

**2.2. Turnover**

Turnover is measured at the fair value of the consideration received or receivable, net of discounts and value added taxes. Turnover includes revenue earned from the sale of goods and from the rendering of services. Turnover is reduced for estimated customer returns, rebates and other similar allowances.

**Sale of goods**

Turnover from the sale of goods is recognised when the significant risks and rewards of ownership of the goods has transferred to the buyer. This is usually at the point that the customer has signed for the delivery of the goods.

**Rendering of services**

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. Turnover is only recognised to the extent of recoverable expenses when the outcome of a contract cannot be estimated reliably.

**2.3. Tangible Fixed Assets and Depreciation**

Tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. Depreciation is provided at rates calculated to write off the cost of the fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Plant & Machinery	15% Reducing Balance
Motor Vehicles	20% Reducing Balance

**3. Average Number of Employees**

Average number of employees, including directors, during the year was: NIL (2022: NIL)

**4. Tangible Assets**

	<b>Total £</b>
<b>Cost</b>	
As at 1 November 2022	15,412
As at 31 October 2023	<u>15,412</u>
<b>Depreciation</b>	
As at 1 November 2022	9,184
Provided during the period	<u>1,000</u>
As at 31 October 2023	<u>10,184</u>
<b>Net Book Value</b>	
As at 31 October 2023	<u>5,228</u>
As at 1 November 2022	<u>6,228</u>

**Mercian Dirt Riders Ltd**  
**Notes to the Abridged Financial Statements (continued)**  
**For The Year Ended 31 October 2023**

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**5. Share Capital**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Allotted, Called up and fully paid	<u>4</u>	<u>4</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.