REGISTERED NUMBER: 00890321 (England and Wales)

CENTRAL GARAGE (MARTLEY) LIMITED

Unaudited Financial Statements

for the Year Ended 30 September 2017

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for the year ended 30 September 2017

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Company Information
for the year ended 30 September 2017

DIRECTORS:	Mrs C S Bradley N W Bradley
REGISTERED OFFICE:	Central Garage Martley WORCESTER Worcestershire WR6 6PA
REGISTERED NUMBER:	00890321 (England and Wales)
ACCOUNTANTS:	Haines Watts Worcester Limited Chartered Certified Accountants Britannia Court 5 Moor Street WORCESTER WR1 3DB

Chartered Certified Accountants' Report to the Board of Directors on the Unaudited Financial Statements of Central Garage (Martley) 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 Statement of Comprehensive Income 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 Central Garage (Martley) Limited for the year ended 30 September 2017 which comprise the Statement of Comprehensive Income, Balance Sheet, Statement of Changes in Equity 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 Association of Chartered Certified Accountants, we are subject to its ethical and other professional requirements which are detailed at http://www.accaglobal.com/rulebook.

This report is made solely to the Board of Directors of Central Garage (Martley) 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 Central Garage (Martley) Limited and state those matters that we have agreed to state to the Board of Directors of Central Garage (Martley) Limited, as a body, in this report in accordance with the requirements of the Association of Chartered Certified Accountants as detailed at http://www.accaglobal.com/factsheet163. 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 Central Garage (Martley) 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 Central Garage (Martley) Limited. You consider that Central Garage (Martley) 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 Central Garage (Martley) 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.

Haines Watts Worcester Limited
Chartered Certified Accountants
Britannia Court
5 Moor Street
WORCESTER
WR1 3DB

30 April 2018

Balance Sheet
30 September 2017

	Notes	2017 £	£	2016 £	£
FIXED ASSETS					
Tangible assets	4		457		3,863
CURRENT ASSETS					
Stocks	5	43,709		36,131	
Debtors	6	115,779		98,284	
Cash at bank		35,834		36,882	
		195,322		171,297	
CREDITORS					
Amounts falling due within one year	7	65,070		68,188	
NET CURRENT ASSETS			130,252		103,109
TOTAL ASSETS LESS CURRENT LIABILITIES			130,709		106,972
CAPITAL AND RESERVES					
Called up share capital	9		100		100
Retained earnings	10		130,609		106,872
SHAREHOLDERS' FUNDS			130,709		106,972

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 September 2017.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 September 2017 in accordance with Section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for:

(a) ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and

(b) 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 notes form part of these financial statements

Balance Sheet - continued
30 September 2017

The financial statements have been prepared and delivered in accordance with the provisions of Part 15 of the Companies Act 2006 relating to small companies.

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 on 30 April 2018 and were signed on its behalf by:

N W Bradley - Director

The notes form part of these financial statements

1. STATUTORY INFORMATION

Central Garage (Martley) 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 the provisions of Section 1A "Small Entities" of Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Turnover
Turnover is measured at the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes.

Tangible fixed assets
Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Plant and machinery	- 20% on cost
Fixtures and fittings	- 20% on cost
Motor vehicles	- 25% on cost

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

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.

2. ACCOUNTING POLICIES - continued

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.

3. EMPLOYEES AND DIRECTORS

The average number of employees during the year was 19 (2016 - 19) .

4. TANGIBLE FIXED ASSETS

	Plant and machinery £	Fixtures and fittings £	Motor vehicles £	Totals £
COST				
At 1 October 2016 and 30 September 2017	46,607	72,134	16,000	134,741
DEPRECIATION				
At 1 October 2016	46,606	71,472	12,800	130,878
Charge for year	-	207	3,199	3,406
At 30 September 2017	46,606	71,679	15,999	134,284
NET BOOK VALUE				
At 30 September 2017	1	455	1	457
At 30 September 2016	1	662	3,200	3,863

5. STOCKS

	2017 £	2016 £
Stocks	43,709	36,131

6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2017 £	2016 £
Trade debtors	2,774	3,291
Amounts owed by group undertakings	109,756	92,327
Deferred tax asset	599	16
Prepayments	2,650	2,650
	115,779	98,284

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7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2017	2016
	£	£
Trade creditors	47,616	49,074
Tax	8,849	9,439
Social security and other taxes	6,105	7,175
Accruals and deferred income	2,500	2,500
	65,070	68,188

8. DEFERRED TAX

	£
Balance at 1 October 2016	(16)
Provided during year	(583)
Balance at 30 September 2017	(599)

9. CALLED UP SHARE CAPITAL

Allotted, issued and fully paid:

Number:	Class:	Nominal value:	2017 £	2016 £
100	Ordinary	£1	100	100

10. RESERVES

	Retained earnings £
At 1 October 2016	106,872
Profit for the year	33,737
Dividends	(10,000)
At 30 September 2017	130,609

11. RELATED PARTY DISCLOSURES

Key Management personnel remuneration in the year totalled £22,502.

12. ULTIMATE PARENT COMPANY

The controlling party is Carolliam Limited.

13. FIRST YEAR ADOPTION

The Company has transitioned to FRS 102 from previously being prepared under the historical cost convention and in accordance with the Financial Reporting Standards for Smaller Entities (effective January 2015) as at 1st October 2016.

Reconciliation of Equity
No transitional adjustments were required

Reconciliation of Profit Or Loss
No transitional adjustments were required

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.