

Registered Number: 15449708  
England and Wales

## BMC AUTO CENTRE LTD

Abridged Accounts

### **Period of accounts**

**Start date:** 01 February 2025

**End date:** 31 January 2026

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**BMC AUTO CENTRE LTD**  
**Statement of Financial Position**  
**As at 31 January 2026**

|                                               | <b>2026</b> |                | <b>2025</b> |                |
|-----------------------------------------------|-------------|----------------|-------------|----------------|
|                                               | <b>£</b>    | <b>£</b>       | <b>£</b>    | <b>£</b>       |
| Current assets                                | 1,561       |                | 1,691       |                |
| Creditors: amount falling due within one year | (2,978)     |                | (3,020)     |                |
| <b>Net current assets</b>                     |             | <b>(1,417)</b> |             | <b>(1,329)</b> |
| <b>Total assets less current liabilities</b>  |             | <b>(1,417)</b> |             | <b>(1,329)</b> |
| <b>Net assets</b>                             |             | <b>(1,417)</b> |             | <b>(1,329)</b> |
|                                               |             |                |             |                |
| <b>Capital and reserves</b>                   |             | <b>(1,417)</b> |             | <b>(1,329)</b> |

**NOTES TO THE ACCOUNTS**

**General Information**

BMC AUTO CENTRE LTD is a private company, limited by shares, registered in England and Wales, registration number 15449708, registration address 76-78 Bury Park Road, Luton, LU1 1HE.

The presentation currency is £ sterling.

**1. Accounting policies**

## **Significant accounting policies**

### **Statement of compliance**

These financial statements have been prepared in compliance with FRS 105 – The Financial Reporting Standard applicable in the UK and Republic of Ireland and the Companies Act 2006.

### **Basis of preparation**

The financial statements have been prepared under the historical cost convention.

The financial statements are prepared in sterling which is the functional currency of the company.

### **Going concern basis**

The directors believe that the company is experiencing good levels of sales growth and profitability, and that it is well placed to manage its business risks successfully. Accordingly, they have a reasonable expectation that the company has adequate resources to continue in operational existence for the foreseeable future. Thus they continue to adopt the going concern basis of accounting in preparing the financial statements.

### **Turnover**

Turnover comprises the invoiced value of goods and services supplied by the company, net of Value Added Tax and trade discounts.

### **Tangible fixed assets**

Tangible fixed assets, other than freehold land, are stated at cost or valuation less depreciation and any provision for impairment. Depreciation is provided at rates calculated to write off the cost or valuation of fixed assets, less their estimated residual value, over their expected useful lives on the following basis:

### **Stocks**

Stocks are valued at the lower of cost and net realisable value after making due allowance for obsolete and slow moving items. Cost includes all direct costs and an appropriate proportion of fixed and variable overheads.

## **2. Average number of employees**

Average number of employees during the year was 2 (2025 : 2).

For the year ended 31 January 2026 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

**Director's responsibilities:**

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 director acknowledges their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the micro-entity provisions and FRS 105, the Financial Reporting Standard applicable to the micro-entities regime. The accounts have been delivered in accordance with the provisions applicable to companies subject to the small companies regime. The income statement has not been delivered to the Registrar of Companies.

The members have agreed to the preparation of abridged accounts.

The financial statements were approved by the director on 11 September 2026 and were signed by:

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Aklas Miah  
Director

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.