

**PERTH CARS LIMITED
UNAUDITED ACCOUNTS
FOR THE YEAR ENDED 30 JUNE 2023**

PERTH CARS LIMITED
UNAUDITED ACCOUNTS
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PERTH CARS LIMITED
COMPANY INFORMATION
FOR THE YEAR ENDED 30 JUNE 2023

Director	William Thomson
Company Number	SC479727 (Scotland)
Registered Office	Unit 2 4 Manson Road Scone Perthshire PH2 8AQ Scotland
Accountants	B&L - TaxKings Ltd 2 Charlotte Street Perth PH1 5LL

PERTH CARS LIMITED
STATEMENT OF FINANCIAL POSITION
AS AT 30 JUNE 2023

	Notes	2023 £	2022 £
Fixed assets			
Tangible assets	<u>4</u>	933	-
Current assets			
Inventories		32,492	43,930
Debtors	<u>5</u>	971	1,064
Cash at bank and in hand		133,714	121,991
		<u>167,177</u>	<u>166,985</u>
Creditors: amounts falling due within one year	<u>6</u>	(29,339)	(43,388)
Net current assets		<u>137,838</u>	<u>123,597</u>
Total assets less current liabilities		138,771	123,597
Creditors: amounts falling due after more than one year	<u>7</u>	(24,616)	(32,000)
Net assets		<u>114,155</u>	<u>91,597</u>
Capital and reserves			
Called up share capital		100	100
Profit and loss account		114,055	91,497
Shareholders' funds		<u>114,155</u>	<u>91,597</u>

For the year ending 30 June 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 director acknowledges his 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 and authorised for issue on 22 March 2024 and were signed on its behalf by

William Thomson
Director

Company Registration No. SC479727

PERTH CARS LIMITED
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 30 JUNE 2023

1 Statutory information

PERTH CARS LIMITED is a private company, limited by shares, registered in Scotland, registration number SC479727. The registered office is Unit 2, 4 Manson Road, Scone, Perthshire, PH2 8AQ, Scotland.

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.

Presentation currency

The accounts are presented in £ sterling.

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:

Plant & machinery 25% straight line

4 Tangible fixed assets

	Plant & machinery	Motor vehicles	Total
	£	£	£
Cost or valuation			
At 1 July 2022	-	18,545	18,545
Additions	1,244	-	1,244
Disposals	-	(18,545)	(18,545)
At 30 June 2023	1,244	-	1,244
Depreciation			
At 1 July 2022	-	18,545	18,545
Charge for the year	311	-	311
On disposals	-	(18,545)	(18,545)
At 30 June 2023	311	-	311
Net book value			
At 30 June 2023	933	-	933

PERTH CARS LIMITED
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 30 JUNE 2023

5 Debtors	2023	2022
	£	£
Amounts falling due within one year		
Trade debtors	803	918
Accrued income and prepayments	168	146
	<u>971</u>	<u>1,064</u>
	<u><u>971</u></u>	<u><u>1,064</u></u>
6 Creditors: amounts falling due within one year	2023	2022
	£	£
VAT	4,310	1,359
Trade creditors	4,922	4,084
Taxes and social security	5,560	6,649
Other creditors	196	1,656
Loans from directors	13,608	28,985
Accruals	743	655
	<u>29,339</u>	<u>43,388</u>
	<u><u>29,339</u></u>	<u><u>43,388</u></u>
7 Creditors: amounts falling due after more than one year	2023	2022
	£	£
Bank loans	24,616	32,000
	<u><u>24,616</u></u>	<u><u>32,000</u></u>

8 Average number of employees

During the year the average number of employees was 1 (2022: 1).

