

**A1 MOTORIST CENTRE LTD**  
**FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 NOVEMBER 2021**

Spurling Cannon  
King Arthur's Court  
Maidstone Road  
Charing  
Kent  
TN27 0JS

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FOR THE YEAR ENDED 30 NOVEMBER 2021**

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**A1 MOTORIST CENTRE LTD**  
**COMPANY INFORMATION**  
**FOR THE YEAR ENDED 30 NOVEMBER 2021**

**DIRECTOR:** Mr A P Rogers

**REGISTERED OFFICE:** King Arthurs Court  
Maidstone Road  
Charing  
Ashford  
Kent  
TN27 0JS

**REGISTERED NUMBER:** 05621978

**ACCOUNTANTS:** Spurling Cannon  
King Arthur's Court  
Maidstone Road  
Charing  
Kent  
TN27 0JS

**A1 MOTORIST CENTRE LTD (REGISTERED NUMBER: 05621978)**

**BALANCE SHEET  
30 NOVEMBER 2021**

	Notes	2021 £	2020 £
<b>FIXED ASSETS</b>			
Tangible assets	4	201,750	209,636
<b>CURRENT ASSETS</b>			
Stocks	5	82,898	66,381
Debtors	6	69,958	64,166
Cash at bank and in hand		<u>89,143</u>	<u>47,113</u>
		241,999	177,660
<b>CREDITORS</b>			
Amounts falling due within one year	7	<u>(335,234)</u>	<u>(260,938)</u>
<b>NET CURRENT LIABILITIES</b>		<u>(93,235)</u>	<u>(83,278)</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		108,515	126,358
<b>CREDITORS</b>			
Amounts falling due after more than one year	8	<u>(103,380)</u>	<u>(111,055)</u>
<b>NET ASSETS</b>		<u><u>5,135</u></u>	<u><u>15,303</u></u>
<b>CAPITAL AND RESERVES</b>			
Called up share capital		1	1
Retained earnings		<u>5,134</u>	<u>15,302</u>
		<u><u>5,135</u></u>	<u><u>15,303</u></u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 November 2021.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 November 2021 in accordance with Section 476 of the Companies Act 2006.

The director acknowledges his 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

**A1 MOTORIST CENTRE LTD (REGISTERED NUMBER: 05621978)**

**BALANCE SHEET - continued  
30 NOVEMBER 2021**

The financial statements have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies regime.

In accordance with Section 444 of the Companies Act 2006, the Income Statement has not been delivered.

The financial statements were approved by the director and authorised for issue on 31 March 2022 and were signed by:

Mr A P Rogers - Director

The notes form part of these financial statements

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 NOVEMBER 2021**

1. **STATUTORY INFORMATION**

A1 Motorist Centre Ltd is a private company, limited by shares, registered in Not specified/Other. 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 Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" including the provisions of Section 1A "Small Entities" 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.

Freehold property	- 2% on cost
Plant and machinery	- 15% on reducing balance

**Stocks**

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

Cost is calculated using the first-in, first-out method and includes all purchase, transport, and handling costs in bringing stocks to their present location and condition.

**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.

3. **EMPLOYEES AND DIRECTORS**

The average number of employees during the year was 23 (2020 - 22).

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 30 NOVEMBER 2021**

4.	<b>TANGIBLE FIXED ASSETS</b>	<b>Freehold property £</b>	<b>Plant and machinery £</b>	<b>Totals £</b>
	<b>COST</b>			
	At 1 December 2020 and 30 November 2021	<u>190,000</u>	<u>128,751</u>	<u>318,751</u>
	<b>DEPRECIATION</b>			
	At 1 December 2020	7,600	101,515	109,115
	Charge for year	<u>3,800</u>	<u>4,086</u>	<u>7,886</u>
	At 30 November 2021	<u>11,400</u>	<u>105,601</u>	<u>117,001</u>
	<b>NET BOOK VALUE</b>			
	At 30 November 2021	<u>178,600</u>	<u>23,150</u>	<u>201,750</u>
	At 30 November 2020	<u>182,400</u>	<u>27,236</u>	<u>209,636</u>
5.	<b>STOCKS</b>		<b>2021 £</b>	<b>2020 £</b>
	Stocks		71,062	57,626
	Work-in-progress		<u>11,836</u>	<u>8,755</u>
			<u>82,898</u>	<u>66,381</u>
6.	<b>DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR</b>		<b>2021 £</b>	<b>2020 £</b>
	Trade debtors		61,509	56,389
	Directors' current accounts		<u>8,449</u>	<u>7,777</u>
			<u>69,958</u>	<u>64,166</u>
7.	<b>CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR</b>		<b>2021 £</b>	<b>2020 £</b>
	Bank loans and overdrafts		10,079	11,566
	Other loans		69,373	81,534
	Trade creditors		217,247	149,799
	Corporation Tax		1,670	4,599
	Social security and other taxes		5,809	4,733
	Pensions		1,159	1,108
	VAT		25,425	3,659
	Accrued expenses		<u>4,472</u>	<u>3,940</u>
			<u>335,234</u>	<u>260,938</u>

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 30 NOVEMBER 2021

8. **CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR**

	2021	2020
	£	£
Bank loans - 1-2 years	11,929	11,929
Bank loans - 2-5 years	<u>91,451</u>	<u>99,126</u>
	<u><b>103,380</b></u>	<u><b>111,055</b></u>

9. **SECURED DEBTS**

The following secured debts are included within creditors:

	2021	2020
	£	£
Bank loans	<u><b>113,459</b></u>	<u><b>-</b></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.