

Registered number: 6465056

A2B Car and Van Sales Limited

ACCOUNTS

FOR THE YEAR ENDED 31/01/2024

Prepared By:

Lindrick Accountancy Services Limited

205 Outgang Lane

Sheffield

S25 3QY

ACCOUNTS
FOR THE YEAR ENDED 31/01/2024

DIRECTORS

W Coulson

SECRETARY

Melanie Hague

REGISTERED OFFICE

LINDRICK HOUSE
205 OUTGANG LANE
SHEFFIELD
SOUTH YORKSHIRE
S25 3QY

COMPANY DETAILS

Private company limited by shares registered in EW - England and
Wales, registered number 6465056

ACCOUNTANTS

Lindrick Accountancy Services Limited
205 Outgang Lane
Sheffield
S25 3QY

ACCOUNTS
FOR THE YEAR ENDED 31/01/2024

CONTENTS

	Page
Directors' Report	-
Accountants' Report	-
Statement Of Comprehensive Income	-
Balance Sheet	3
Notes To The Accounts	4
 The following do not form part of the statutory financial statements:	
Trading And Profit And Loss Account	-
Profit And Loss Account Summaries	-

A2B Car and Van Sales Limited

BALANCE SHEET AT 31/01/2024

	Notes	2024	2023
		£	£
FIXED ASSETS			
Tangible assets	2	30,913	5,073
CURRENT ASSETS			
Stock		723,484	583,555
Debtors	4	6,149	5,565
Cash at bank and in hand		74,770	117,743
		<u>804,403</u>	<u>706,863</u>
CREDITORS: Amounts falling due within one year	5	<u>180,077</u>	<u>173,944</u>
NET CURRENT ASSETS		<u>624,326</u>	<u>532,919</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>655,239</u>	<u>537,992</u>
CAPITAL AND RESERVES			
Called up share capital	7	100	100
Profit and loss account		<u>655,139</u>	<u>537,892</u>
SHAREHOLDERS' FUNDS		<u>655,239</u>	<u>537,992</u>

For the year ending 31/01/2024 the company was entitled to exemption 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 directors have decided not to deliver to the registrar a copy of the company's profit and loss account.

**Approved by the board on 15/05/2024 and signed on their behalf
by**

.....
W Coulson
Director

**NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31/01/2024**

1. ACCOUNTING POLICIES

1a. Basis Of Accounting

The accounts have been prepared under the historical cost convention.

The accounts have been prepared in accordance with FRS102 - The Financial Reporting Standard applicable in the UK and Republic of Ireland and the Companies Act 2006 .

1b. Depreciation

Depreciation has been provided at the following rates in order to write off the assets over their estimated useful lives.

Plant and Machinery	reducing balance 15%
Commercial Vehicles	reducing balance 25%
Fixtures and Fittings	reducing balance 15%
Equipment	reducing balance 33%

1c. Stocks

Stocks are stated at the lower of cost and estimated selling price less costs to complete and sell (net realisable value). Costs, which comprise direct production costs, are based on the method most appropriate to the type of inventory class, but usually on a first-in-first-out basis. Overheads are charged to profit or loss as incurred. Net realisable value is based on the estimated selling price less any estimated completion or selling costs.

When stocks are sold, the carrying amount of those stocks is recognised as an expense in the period in which the related revenue is recognised. The amount of any write-down of stocks to net realisable value and all losses of stocks are recognised as an expense in the period in which the write-down or loss occurs. The amount of any reversal of any write-down of stocks is recognised as a reduction in the amount of stocks recognised as an expense in the period in which the reversal occurs.

1d. Pension Costs

The company operates a defined contribution pension scheme. The pension charge represents the amounts payable by the company to the fund in respect of the year.

A2B Car and Van Sales Limited

2. TANGIBLE FIXED ASSETS

	Plant and Machinery £	Commercial Vehicles £	Fixtures and Fittings £	Equipment £	Total £
Cost					
At 01/02/2023	4,100	-	9,387	9,001	22,488
Additions	-	30,792	1,257	4,189	36,238
At 31/01/2024	<u>4,100</u>	<u>30,792</u>	<u>10,644</u>	<u>13,190</u>	<u>58,726</u>
Depreciation					
At 01/02/2023	3,414	-	7,042	6,959	17,415
For the year	103	7,698	541	2,056	10,398
At 31/01/2024	<u>3,517</u>	<u>7,698</u>	<u>7,583</u>	<u>9,015</u>	<u>27,813</u>
Net Book Amounts					
At 31/01/2024	<u>583</u>	<u>23,094</u>	<u>3,061</u>	<u>4,175</u>	<u>30,913</u>
At 31/01/2023	<u>686</u>	<u>-</u>	<u>2,345</u>	<u>2,042</u>	<u>5,073</u>

3. STOCK

	2024 £	2023 £
Stock comprises:		
Stock	723,484	583,555
	<u>723,484</u>	<u>583,555</u>

4. DEBTORS

	2024 £	2023 £
Amounts falling due within one year		
Trade debtors	6,149	5,565
	<u>6,149</u>	<u>5,565</u>

A2B Car and Van Sales Limited

5. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024	2023
	£	£
UK corporation tax	41,799	24,495
VAT	29,470	33,709
PAYE control	4,705	3,438
Directors current account	230	11,464
Bank loans and overdrafts	29,543	4,325
Loans	-	33,333
Trade creditors	36,492	52,302
Other creditors	28,456	9,480
HP Payments Outstanding	8,392	-
Pension schemes	-	18
Accruals	990	1,380
	<u>180,077</u>	<u>173,944</u>

6. EMPLOYEES

	2024	2023
	No.	No.
Average number of employees	6	5

7. SHARE CAPITAL

	2024	2023
	£	£
Allotted, issued and fully paid:		
100 Ordinary shares of £1 each	<u>100</u>	<u>100</u>
	<u>100</u>	<u>100</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.