

FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2024
FOR
CELLTECH BATTERY SALES & SERVICE LIMITED

Oldham and Company
Chartered Certified Accountants
3 The Oaks
Hyde
Cheshire
SK14 3SD

**CONTENTS OF THE FINANCIAL STATEMENTS
For The Year Ended 30 June 2024**

	Page
Company Information	1
Chartered Certified Accountants' Report	2
Balance Sheet	3
Notes to the Financial Statements	5

CELLTECH BATTERY SALES & SERVICE LIMITED

COMPANY INFORMATION For The Year Ended 30 June 2024

DIRECTOR: Miss P Hackett

SECRETARY: Mr D W Kendall

REGISTERED OFFICE: Celltech House
Alma Street
St Helens
Merseyside
WA9 3AR

REGISTERED NUMBER: 03587135 (England and Wales)

ACCOUNTANTS: Oldham and Company
Chartered Certified Accountants
3 The Oaks
Hyde
Cheshire
SK14 3SD

BANKERS: National Westminster Bank Plc
Chatham Customer Service Centre
Western Avenue
Waterside Court
Chatham
Kent
ME4 4RT

SOLICITORS: Thomas Higgins and Company
Solicitors
10 Seaview Road
Wallasey
Merseyside
L45 4TH

**CHARTERED CERTIFIED ACCOUNTANTS' REPORT TO THE DIRECTOR
ON THE UNAUDITED FINANCIAL STATEMENTS OF
CELLTECH BATTERY SALES & SERVICE LIMITED**

The following reproduces the text of the report prepared for the director 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 Income Statement and certain other primary statements and the Report of the Director 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 Celltech Battery Sales & Service Limited for the year ended 30 June 2024 which comprise the Income Statement, Balance Sheet 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 director of Celltech Battery Sales & Service Limited in accordance with our terms of engagement. Our work has been undertaken solely to prepare for your approval the financial statements of Celltech Battery Sales & Service Limited and state those matters that we have agreed to state to the director of Celltech Battery Sales & Service Limited in this report in accordance with the requirements of the Association of Chartered Certified Accountants as detailed at https://www.accaglobal.com/content/dam/ACCA_Global/Technical/fact/tf-163-jan-24.pdf.

To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and its director for our work or for this report.

It is your duty to ensure that Celltech Battery Sales & Service 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 Celltech Battery Sales & Service Limited. You consider that Celltech Battery Sales & Service 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 Celltech Battery Sales & Service 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.

Oldham and Company
Chartered Certified Accountants
3 The Oaks
Hyde
Cheshire
SK14 3SD

27 June 2025

**BALANCE SHEET
30 June 2024**

	Notes	30/6/24 £	£	30/6/23 £	£
FIXED ASSETS					
Tangible assets	4		2,590		4,304
CURRENT ASSETS					
Stocks		117,456		132,012	
Debtors	5	117,926		107,890	
Cash at bank and in hand		917,700		850,696	
		1,153,082		1,090,598	
CREDITORS					
Amounts falling due within one year	6	371,783		342,070	
NET CURRENT ASSETS			781,299		748,528
TOTAL ASSETS LESS CURRENT LIABILITIES			783,889		752,832
CAPITAL AND RESERVES					
Called up share capital			2,000		2,000
Retained earnings			781,889		750,832
SHAREHOLDERS' FUNDS			783,889		752,832

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 June 2024.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 June 2024 in accordance with Section 476 of the Companies Act 2006.

The director acknowledges her responsibilities for:

- ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and
- 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.

**BALANCE SHEET - continued
30 June 2024**

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 26 June 2025 and were signed by:

Miss P Hackett - Director

**NOTES TO THE FINANCIAL STATEMENTS
For The Year Ended 30 June 2024**

1. STATUTORY INFORMATION

Celltech Battery Sales & Service 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 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.

Turnover represents sales of goods net of value added tax and trade discounts. Turnover is recognised when the goods are physically despatched to the customer.

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 etc - 15% on reducing balance

Stocks

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

Stock is valued at the lower of cost and net realisable value. Cost is determined on a first in first out basis. Net realisable value represents estimated selling price less costs to complete and sell. Provision is made for slow moving, obsolete or damaged stock where the net realisable value is less than cost.

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.

**NOTES TO THE FINANCIAL STATEMENTS - continued
For The Year Ended 30 June 2024**

2. ACCOUNTING POLICIES - continued

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.

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 4 (2023 - 4) .

4. TANGIBLE FIXED ASSETS

	Plant and machinery etc £
COST	
At 1 July 2023	14,658
Additions	353
Disposals	(7,310)
At 30 June 2024	<u>7,701</u>
DEPRECIATION	
At 1 July 2023	10,354
Charge for year	457
Eliminated on disposal	(5,700)
At 30 June 2024	<u>5,111</u>
NET BOOK VALUE	
At 30 June 2024	<u>2,590</u>
At 30 June 2023	<u>4,304</u>

**NOTES TO THE FINANCIAL STATEMENTS - continued
For The Year Ended 30 June 2024**

5. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	30/6/24	30/6/23
	£	£
Trade debtors	116,765	107,805
Other debtors	<u>1,161</u>	<u>85</u>
	<u>117,926</u>	<u>107,890</u>

6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	30/6/24	30/6/23
	£	£
Trade creditors	74,055	96,542
Taxation and social security	38,568	45,254
Other creditors	<u>259,160</u>	<u>200,274</u>
	<u>371,783</u>	<u>342,070</u>

7. DIRECTOR'S ADVANCES, CREDITS AND GUARANTEES

The company operates from land and buildings owned by its director on a full tenant repairing lease basis and at a cost of £6,900 per annum (2023, £6,900).

8. RELATED PARTY DISCLOSURES

During the year, total dividends of £30,000 (2023 - £30,000) were paid to the director .