

Registered number
08062263

Motech Autocentres Ltd
Unaudited Abbreviated Accounts
31 May 2016

Motech Autocentres Ltd

Chartered Accountants' report to the board of directors on the preparation of the unaudited abbreviated accounts of Motech Autocentres Ltd for the year ended 31 May 2016

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the abbreviated accounts of Motech Autocentres Ltd for the year ended 31 May 2016 which comprise of the 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 Institute of Chartered Accountants in England and Wales, we are subject to its ethical and other professional requirements which are detailed at icaew.com/membershandbook.

Our work has been undertaken in accordance with AAF 2/10 as detailed at icaew.com/compilation.

Accounting Help Ltd
Chartered Accountants
Third Floor
12 East Passage
London
EC1A 7LP

8 February 2017

Motech Autocentres Ltd**Registered number:** 08062263**Abbreviated Balance Sheet****as at 31 May 2016**

	Notes	2016	2015
		£	£
Fixed assets			
Tangible assets	2	39,022	55,061
Current assets			
Stocks		701	604
		39,935	33,942
Cash at bank and in hand		5,850	2,987
		<u>46,486</u>	<u>37,533</u>
Creditors: amounts falling due within one year		<u>(227,050)</u>	<u>(184,053)</u>
Net current liabilities		(180,564)	(146,520)
Total assets less current liabilities		<u>(141,542)</u>	<u>(91,459)</u>
Provisions for liabilities		(6,729)	(11,228)
Net liabilities		<u>(148,271)</u>	<u>(102,687)</u>
Capital and reserves			
Called up share capital	3	3	3
Profit and loss account		(148,274)	(102,690)
Shareholders' funds		<u>(148,271)</u>	<u>(102,687)</u>

The directors are satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit in accordance with section 476 of the Act.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The accounts have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006 applicable to companies subject to the small companies regime.

M Ruesing
Director

Motech Autocentres Ltd
Notes to the Abbreviated Accounts
for the year ended 31 May 2016

1 Accounting policies

Basis of preparation

The accounts have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2015).

Turnover

Turnover represents the value, net of value added tax and discounts, of goods provided to customers and work carried out in respect of services provided to customers.

Depreciation

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

Plant and machinery	20% to 33% straight line
Motor vehicles	33% straight line

Stocks

Stock is valued at the lower of cost and net realisable value.

Deferred taxation

Full provision is made for deferred taxation resulting from timing differences between the recognition of gains and losses in the accounts and their recognition for tax purposes. Deferred taxation is calculated on an un-discounted basis at the tax rates which are expected to apply in the periods when the timing differences will reverse.

2 Tangible fixed assets

£

Cost

At 1 June 2015	86,624
Additions	2,285
At 31 May 2016	<u>88,909</u>

Depreciation

At 1 June 2015	31,563
Charge for the year	18,324
At 31 May 2016	<u>49,887</u>

Net book value

At 31 May 2016	<u>39,022</u>
At 31 May 2015	<u>55,061</u>

3 Share capital

Nominal

2016

2016

2015

	value	Number	£	£
Allotted, called up and fully paid:				
Ordinary shares	£1 each	3	<u>3</u>	<u>3</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.