

Registered Number: 07318470

England and Wales

PB MOT Centre Limited

Unaudited Abbreviated Report and Financial Statements

For the year ended 31 July 2016

PB MOT Centre Limited  
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PB MOT Centre Limited  
Accountants' Report  
For the year ended 31 July 2016

As described on the balance sheet you are responsible for the preparation of the financial statements for the year ended 31 July 2016 and you consider that the company is exempt from an audit under the Companies Act 2006.

In order to assist you to fulfil your statutory responsibilities, you have instructed us, in a letter of engagement, to compile the annual accounts based on the accounting records maintained by the company and the information and explanations supplied to us.

**BASIS OF ENGAGEMENT**

We have a professional duty to compile accounts that conform to generally accepted accounting principles. We planned our work on the basis that no report is required by statute or regulation for the year. Our work as the compilers of the annual accounts is not an audit of the accounts in accordance with auditing standards. Consequently, our work does not provide assurances that the accounting records or accounts are free from material mis-statement, whether caused by fraud, other irregularities or error and accordingly, no such assurance or opinion is given by us, whether implied or expressed.

**REPORT**

We report that, in accordance with your instructions and in order to assist you to fulfil your responsibilities, we have compiled these unaudited financial statements from the accounting records and information and explanations supplied to us. 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 financial statements.

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The Provincial Tax Shop  
152 Manchester Road  
Higher Ince  
Wigan  
Lancs  
WN2 2EA

**Dated**24 April 2017

PB MOT Centre Limited  
Abbreviated Balance Sheet  
As at 31 July 2016

	Notes	2016 £	2015 £
<b>Fixed assets</b>			
Tangible assets	2	3,840	4,800
		<b>3,840</b>	<b>4,800</b>
<b>Current assets</b>			
Debtors		16,202	1,557
Cash at bank and in hand		1,016	6,375
		<b>17,218</b>	<b>7,932</b>
<b>Creditors: amounts falling due within one year</b>		(37,667)	(29,401)
<b>Net current liabilities</b>		<b>(20,449)</b>	<b>(21,469)</b>
<b>Total assets less current liabilities</b>		<b>(16,609)</b>	<b>(16,669)</b>
<b>Creditors: amounts falling due after more than one year</b>		-	-
<b>Net liabilities</b>		<b>(16,609)</b>	<b>(16,669)</b>
<b>Capital and reserves</b>			
Called up share capital	3	1	1
Profit and loss account		(16,610)	(16,670)
<b>Shareholders funds</b>		<b>(16,609)</b>	<b>(16,669)</b>

For the year ended 31 July 2016 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Director responsibilities: 1) The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476;

2) 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 in accordance with the provisions applicable to companies subject to the small companies' regime.

Signed on behalf of the board of directors

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James Alan Chester Director

Date approved by the board: 24 April 2017

PB MOT Centre Limited  
Notes to the Abbreviated Financial Statements  
For the year ended 31 July 2016

## **1 Accounting Policies**

### **Basis of accounting**

The financial statements are prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2015).

### **Going Concern**

The financial statements have been prepared on a going concern basis. The company's ongoing activities are dependent upon the continued support of the director who has undertaken to provide such support for the foreseeable future. If the going concern basis were not appropriate, adjustments would have to be made to reduce the value of assets to their recoverable amount, to provide for any further liabilities that may arise and to reclassify fixed assets as current assets and long term liabilities as current liabilities.

### **Turnover**

Turnover comprises the invoiced value of goods and services supplied by the company, net of Value Added Tax and trade discounts.

### **Operating lease rentals**

Rentals payable under operating leases are charged against income on a straight line basis over the lease term.

### **Deferred taxation**

Deferred taxation arises when items are charged or credited in accounts in different periods to those in which they are included in the company's tax computations. Deferred tax is provided in full on timing differences that result in an obligation to pay more (or less) tax at a future date. Deferred tax is calculated at the average rates that are expected to apply when the timing differences reverse, based on current tax rates and laws. The resulting deferred tax asset or liability is not discounted.

### **Dividends**

Proposed dividends are only included as liabilities in the financial statements when their payment has been approved by the shareholders prior to the balance sheet date.

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**Tangible fixed assets**

Tangible fixed assets, other than freehold land, are stated at cost or valuation less depreciation and any provision for impairment. Depreciation is provided at rates calculated to write off the cost or valuation of fixed assets, less their estimated residual value, over their expected useful lives on the following basis:

**Stocks**

Stocks are valued at the lower of cost and net realisable value after making due allowance for obsolete and slow moving items. Cost includes all direct costs and an appropriate proportion of fixed and variable overheads.

**2 Tangible fixed assets**

	<b>Tangible fixed assets £</b>
<b>Cost or valuation</b>	
At 01 August 2015	28,800
At 31 July 2016	<b>28,800</b>
<b>Depreciation</b>	
At 01 August 2015	24,000
Charge for year	960
At 31 July 2016	<b>24,960</b>
<b>Net book values</b>	
At 31 July 2016	<b>3,840</b>
At 31 July 2015	<b>4,800</b>

**3 Share capital**

**Authorised**

1,000 Class A share of £1.00 each

	<b>2016 £</b>	<b>2015 £</b>
<b>Allotted called up and fully paid</b>		
1 Class A share of £1.00 each	1	1
	<b>1</b>	<b>1</b>

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.