

**Abbreviated Accounts**  
**for the Year Ended 31 October 2016**  
**for**  
**Commercial Clutch and Brake Limited**

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**for the Year Ended 31 October 2016**

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**Commercial Clutch and Brake Limited**

**Company Information**  
**for the Year Ended 31 October 2016**

**DIRECTOR:** P Harrison

**SECRETARY:** M Harrison

**REGISTERED OFFICE:** 24a Marsh Street  
Rothwell  
Leeds  
West Yorkshire  
LS26 0BB

**REGISTERED NUMBER:** 02973113 (England and Wales)

**ACCOUNTANTS:** Hope Agar Limited  
Chartered Accountants  
24a Marsh Street  
Rothwell  
Leeds  
LS26 0BB

**Commercial Clutch and Brake Limited (Registered number: 02973113)**

**Abbreviated Balance Sheet**  
**31 October 2016**

	Notes	31.10.16 £	£	31.10.15 £	£
<b>FIXED ASSETS</b>					
Intangible assets	2		-		-
Tangible assets	3		<u>179,693</u>		<u>276,924</u>
			179,693		276,924
<b>CURRENT ASSETS</b>					
Stocks		151,684		142,782	
Debtors		277,904		297,439	
Cash at bank and in hand		<u>33,465</u>		<u>24,225</u>	
		463,053		464,446	
<b>CREDITORS</b>					
Amounts falling due within one year	4	<u>447,817</u>		<u>421,131</u>	
<b>NET CURRENT ASSETS</b>			<u>15,236</u>		<u>43,315</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			194,929		320,239
<b>CREDITORS</b>					
Amounts falling due after more than one year	4		(12,287)		(98,222)
<b>PROVISIONS FOR LIABILITIES</b>			<u>(8,800)</u>		<u>(14,500)</u>
<b>NET ASSETS</b>			<u>173,842</u>		<u>207,517</u>
<b>CAPITAL AND RESERVES</b>					
Called up share capital	5		2		2
Revaluation reserve			118,633		170,499
Profit and loss account			<u>55,207</u>		<u>37,016</u>
<b>SHAREHOLDERS' FUNDS</b>			<u>173,842</u>		<u>207,517</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 October 2016.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 October 2016 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 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 abbreviated accounts

**Abbreviated Balance Sheet - continued**  
**31 October 2016**

The abbreviated accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

The financial statements were approved by the director on 12 April 2017 and were signed by:

P Harrison - Director

**Notes to the Abbreviated Accounts**  
**for the Year Ended 31 October 2016**

**1. ACCOUNTING POLICIES**

**Accounting convention**

The financial statements have been prepared under the historical cost convention as modified by the revaluation of certain assets and in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2015).

**Turnover**

Turnover represents net invoiced sales of goods, excluding value added tax.

**Goodwill**

Goodwill, being the amount paid in connection with the acquisition of a business in 2004, is being amortised evenly over its estimated useful life of five years.

**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 valuation
Fixtures and fittings	- 25% 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.

**Deferred tax**

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date.

**Pension costs and other post-retirement benefits**

The company contributes to various money purchase pension schemes on behalf of directors and qualifying employees. The costs of such contributions are charged to the profit and loss account in the period to which they relate.

**2. INTANGIBLE FIXED ASSETS**

	Total £
<b>COST</b>	
At 1 November 2015 and 31 October 2016	<u>20,000</u>
<b>AMORTISATION</b>	
At 1 November 2015 and 31 October 2016	<u>20,000</u>
<b>NET BOOK VALUE</b>	
At 31 October 2016	<u>-</u>
At 31 October 2015	<u>-</u>

**Notes to the Abbreviated Accounts - continued**  
**for the Year Ended 31 October 2016**

**3. TANGIBLE FIXED ASSETS**

	Total £
<b>COST OR VALUATION</b>	
At 1 November 2015	358,553
Disposals	<u>(100,000)</u>
At 31 October 2016	<u>258,553</u>
<b>DEPRECIATION</b>	
At 1 November 2015	81,629
Charge for year	9,231
Eliminated on disposal	<u>(12,000)</u>
At 31 October 2016	<u>78,860</u>
<b>NET BOOK VALUE</b>	
At 31 October 2016	<u>179,693</u>
At 31 October 2015	<u>276,924</u>

**4. CREDITORS**

Creditors include an amount of £ 193,823 (31.10.15 - £ 266,450 ) for which security has been given.

They also include the following debts falling due in more than five years:

	31.10.16 £	31.10.15 £
Repayable by instalments	<u>-</u>	<u>34,135</u>

**5. CALLED UP SHARE CAPITAL**

Allotted, issued and fully paid:

Number:	Class:	Nominal value:	31.10.16 £	31.10.15 £
2	Ordinary	£1	<u>2</u>	<u>2</u>

**6. DIRECTOR'S ADVANCES, CREDITS AND GUARANTEES**

The following advances and credits to a director subsisted during the years ended 31 October 2016 and 31 October 2015:

	31.10.16 £	31.10.15 £
<b>P Harrison</b>		
Balance outstanding at start of year	65,843	58,903
Amounts advanced	29,241	36,940
Amounts repaid	<u>(84,600)</u>	<u>(30,000)</u>
Balance outstanding at end of year	<u>10,484</u>	<u>65,843</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.