

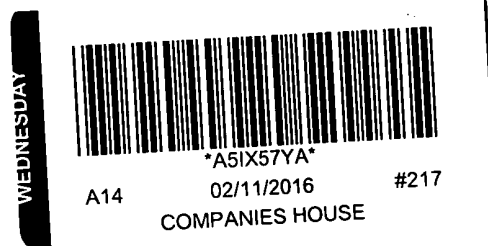
**Registered number**  
**07648940**

**A & J MOT and Auto Repairs Limited**

**Unaudited Abbreviated Accounts**

**30 September 2016**

David Matthews BA FCA  
Linwood  
St Peters Road  
Arnesby  
Leicester  
LE8 5WJ



## **A & J MOT and Auto Repairs Limited**

### **Chartered Accountants' report to the board of directors on the preparation of the unaudited abbreviated accounts of A & J MOT and Auto Repairs Limited for the year ended 30 September 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 A & J MOT and Auto Repairs Limited for the year ended 30 September 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](http://icaew.com/membershandbook).

Our work has been undertaken in accordance with AAF 2/10 as detailed at [icaew.com/compilation](http://icaew.com/compilation).

**D Matthews (Accounting) Limited**  
**Chartered Accountants**  
**Linwood**  
**St Peters Road**  
**Arnesby**  
**Leicester**  
**LE8 5WJ**

**19 October 2016**

**A & J MOT and Auto Repairs Limited****Registered number:** 07648940**Abbreviated Balance Sheet****as at 30 September 2016**

	Notes	2016 £	2015 £
<b>Fixed assets</b>			
Intangible assets	2	-	7,000
Tangible assets	3	<u>5,284</u>	<u>7,045</u>
		5,284	14,045
<b>Current assets</b>			
Debtors		391	601
Cash at bank and in hand		<u>8,059</u>	<u>11,531</u>
		8,450	12,132
<b>Creditors: amounts falling due within one year</b>		<u>(10,935)</u>	<u>(22,220)</u>
<b>Net current liabilities</b>		(2,485)	(10,088)
<b>Total assets less current liabilities</b>		<u>2,799</u>	<u>3,957</u>
<b>Creditors: amounts falling due after more than one year</b>		-	(1,466)
<b>Net assets</b>		<u><u>2,799</u></u>	<u><u>2,491</u></u>
<b>Capital and reserves</b>			
Called up share capital	4	3	2
Profit and loss account		2,796	2,489
<b>Shareholders' funds</b>		<u><u>2,799</u></u>	<u><u>2,491</u></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.



**A.L. Birt**  
**Director**

**Approved by the board on 19 October 2016**

**A & J MOT and Auto Repairs Limited**  
**Notes to the Abbreviated Accounts**  
**for the year ended 30 September 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	25% reducing balance
Motor vehicles	25% reducing balance

***Leasing and hire purchase commitments***

Assets held under finance leases and hire purchase contracts, which are those where substantially all the risks and rewards of ownership of the asset have passed to the company, are capitalised in the balance sheet and depreciated over their useful lives. The corresponding lease or hire purchase obligation is treated in the balance sheet as a liability.

The interest element of the rental obligations is charged to the profit and loss account over the period of the lease and represents a constant proportion of the balance of capital repayments outstanding.

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

**2 Intangible fixed assets**

£

**Cost**

At 1 October 2015	35,000
At 30 September 2016	35,000

**Amortisation**

At 1 October 2015	28,000
Provided during the year	7,000
At 30 September 2016	35,000

**Net book value**

At 30 September 2016	-
At 30 September 2015	7,000

**A & J MOT and Auto Repairs Limited**  
**Notes to the Abbreviated Accounts**  
**for the year ended 30 September 2016**

**3 Tangible fixed assets** **£**

**Cost**

At 1 October 2015	<u>14,620</u>
At 30 September 2016	<u><u>14,620</u></u>

**Depreciation**

At 1 October 2015	7,575
Charge for the year	<u>1,761</u>
At 30 September 2016	<u><u>9,336</u></u>

**Net book value**

At 30 September 2016	<u><u>5,284</u></u>
At 30 September 2015	<u><u>7,045</u></u>

**4 Share capital**

	<b>Nominal value</b>	<b>2016 Number</b>	<b>2016 £</b>	<b>2015 £</b>
Allotted, called up and fully paid:				
Ordinary shares	£1 each	2	2	2
A Ordinary shares	£1 each	1	<u>1</u>	<u>-</u>
			<u><u>3</u></u>	<u><u>2</u></u>
	<b>Nominal value</b>	<b>Number</b>	<b>Amount £</b>	
Shares issued during the period:				
A Ordinary shares	£1 each	1	<u><u>1</u></u>	