

REGISTERED NUMBER: 08893697 (England and Wales)

ABBREVIATED UNAUDITED ACCOUNTS FOR THE YEAR ENDED 31 JULY 2016

FOR

MOT JUICE LTD

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FOR THE YEAR ENDED 31 JULY 2016**

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MOT JUICE LTD

**COMPANY INFORMATION
FOR THE YEAR ENDED 31 JULY 2016**

DIRECTOR: B Babister

SECRETARY: B Babister

REGISTERED OFFICE: The Old Casino
28 Fourth Avenue
Hove
East Sussex
BN3 2PJ

REGISTERED NUMBER: 08893697 (England and Wales)

ACCOUNTANTS: Cardens Accountants LLP
The Old Casino
28 Fourth Avenue
Hove
East Sussex
BN3 2PJ

MOT JUICE LTD (REGISTERED NUMBER: 08893697)**ABBREVIATED BALANCE SHEET****31 JULY 2016**

	Notes	2016 £	£	2015 £	£
FIXED ASSETS					
Intangible assets	2		31,451		18,462
Tangible assets	3		566		692
Investments	4		<u>555</u>		<u>-</u>
			32,572		19,154
CURRENT ASSETS					
Stocks		5,000		-	
Cash at bank		<u>989</u>		<u>2,086</u>	
		5,989		2,086	
CREDITORS					
Amounts falling due within one year		<u>122,026</u>		<u>60,363</u>	
NET CURRENT LIABILITIES			<u>(116,037)</u>		<u>(58,277)</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			<u>(83,465)</u>		<u>(39,123)</u>
CAPITAL AND RESERVES					
Called up share capital	5		100		100
Profit and loss account			<u>(83,565)</u>		<u>(39,223)</u>
SHAREHOLDERS' FUNDS			<u>(83,465)</u>		<u>(39,123)</u>

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

The members have not required the company to obtain an audit of its financial statements for the year ended 31 July 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
- (b) 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 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 10 November 2016 and were signed by:

B Babister - Director

The notes form part of these abbreviated accounts

**NOTES TO THE ABBREVIATED ACCOUNTS
FOR THE YEAR ENDED 31 JULY 2016**

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

These financial statements have been prepared on the basis that the company will continue to be a going concern. If this assumption is not considered valid, then adjustments would need to be made to reduce the value of assets to their recoverable amount, to provide for any further liabilities that might arise and to reclassify fixed assets and long term liabilities as current assets and liabilities.

Accounting convention

The financial statements 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 sales of services net of VAT. Turnover is recognised at the point the customer is entitled to consideration.

Database

Database costs, being the amount paid in connection with the acquisition of customer databases in 2015, is being amortised evenly over its estimated useful life of 10 years.

Computer and software development

Computer and software development costs, being the amount paid in the development of the customer website in 2015, is being amortised over its estimated useful life of 3 years.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Fixtures and fittings	- 25% on reducing balance
Computer equipment	- 33% on cost

Stocks

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

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the profit and loss account on a straight line basis over the period of the lease.

2. INTANGIBLE FIXED ASSETS

	Total £
COST	
At 1 August 2015	26,432
Additions	<u>31,287</u>
At 31 July 2016	<u>57,719</u>
AMORTISATION	
At 1 August 2015	7,970
Amortisation for year	<u>18,298</u>
At 31 July 2016	<u>26,268</u>
NET BOOK VALUE	
At 31 July 2016	<u>31,451</u>
At 31 July 2015	<u>18,462</u>

**NOTES TO THE ABBREVIATED ACCOUNTS - continued
FOR THE YEAR ENDED 31 JULY 2016**

3. TANGIBLE FIXED ASSETS

	Total £
COST	
At 1 August 2015	1,017
Additions	283
At 31 July 2016	<u>1,300</u>
DEPRECIATION	
At 1 August 2015	325
Charge for year	409
At 31 July 2016	<u>734</u>
NET BOOK VALUE	
At 31 July 2016	<u>566</u>
At 31 July 2015	<u>692</u>

4. FIXED ASSET INVESTMENTS

Investments (neither listed nor unlisted) were as follows:

	2016 £	2015 £
Silver	<u>555</u>	<u>-</u>

5. CALLED UP SHARE CAPITAL

Allotted, issued and fully paid:

Number:	Class:	Nominal value:	2016 £	2015 £
100	Ordinary	£1	<u>100</u>	<u>100</u>

6. DIRECTOR'S ADVANCES, CREDITS AND GUARANTEES

During the year, B Babister increased his loan to the company. As at 31 July 2016, the company owed him £118,671 (2015: £57,728). This balance represented the maximum amount outstanding during the year and the loan is interest free and repayable on demand.

7. ACCOUNTING BASIS

As stated in the accounting policy note, these financial statements have been prepared on the basis that the company will continue to be a going concern. During the year the company made a loss of £44,342, and as at the period end the current liabilities exceeded current assets by £116,037.

The validity of this basis depends upon the continued support of the company's director. The director confirms that he will give the required support.

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.