

**ABBREVIATED UNAUDITED ACCOUNTS**  
**FOR THE YEAR ENDED 31 JULY 2016**  
**FOR**  
**PADIHAM M.O.T. CENTRE LTD**

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**for the Year Ended 31 July 2016**

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**PADIHAM M.O.T. CENTRE LTD**

**COMPANY INFORMATION**  
**for the Year Ended 31 July 2016**

**DIRECTOR:** C J Moore

**SECRETARY:** Mrs P Moorhouse

**REGISTERED OFFICE:** Unit 1 Ightenhill Street  
Padiham  
Lancashire  
BB12 8PY

**REGISTERED NUMBER:** 04835947 (England and Wales)

**ACCOUNTANTS:** DPM Accounting Services Ltd  
Chartered Accountants  
The Old Vicarage  
50 Fielding Lane  
Oswaldtwistle  
Lancashire  
BB5 3BH

**ABBREVIATED BALANCE SHEET**  
**31 July 2016**

	Notes	31.7.16 £	£	31.7.15 £	£
<b>FIXED ASSETS</b>					
Intangible assets	2		10,175		11,100
Tangible assets	3		<u>17,673</u>		<u>24,522</u>
			27,848		35,622
<b>CURRENT ASSETS</b>					
Stocks		3,500		3,500	
Debtors		9,982		7,000	
Cash at bank		<u>6,452</u>		<u>4,692</u>	
		19,934		15,192	
<b>CREDITORS</b>					
Amounts falling due within one year		<u>47,290</u>		<u>27,882</u>	
<b>NET CURRENT LIABILITIES</b>			<u>(27,356)</u>		<u>(12,690)</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			492		22,932
<b>CREDITORS</b>					
Amounts falling due after more than one year			-		5,278
<b>NET ASSETS</b>			<u>492</u>		<u>17,654</u>
<b>CAPITAL AND RESERVES</b>					
Called up share capital	4		1		1
Profit and loss account			<u>491</u>		<u>17,653</u>
<b>SHAREHOLDERS' FUNDS</b>			<u>492</u>		<u>17,654</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 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.
- (b)

**ABBREVIATED BALANCE SHEET - continued**  
**31 July 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 19 October 2016 and were signed by:

C J Moore - Director

**NOTES TO THE ABBREVIATED ACCOUNTS**  
for the Year Ended 31 July 2016

**1. ACCOUNTING POLICIES**

**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 net invoiced sales of goods, excluding value added tax.

**Goodwill**

Goodwill, being the amount paid in connection with the acquisition of a business in 2007, is being amortised evenly over its estimated useful life of twenty years.

**Tangible fixed assets**

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

Long leasehold	- 10% on cost
Plant and machinery	- 15% on reducing balance
Fixtures and fittings	- 15% 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.

**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 £
<b>COST</b>	
At 1 August 2015 and 31 July 2016	<u>18,500</u>
<b>AMORTISATION</b>	
At 1 August 2015	7,400
Amortisation for year	<u>925</u>
At 31 July 2016	<u>8,325</u>
<b>NET BOOK VALUE</b>	
At 31 July 2016	<u>10,175</u>
At 31 July 2015	<u>11,100</u>

NOTES TO THE ABBREVIATED ACCOUNTS - continued  
for the Year Ended 31 July 2016

3. TANGIBLE FIXED ASSETS

	Total £
<b>COST</b>	
At 1 August 2015	81,737
Additions	2,000
Disposals	(23,750)
At 31 July 2016	<u>59,987</u>
<b>DEPRECIATION</b>	
At 1 August 2015	57,215
Charge for year	5,099
Eliminated on disposal	(20,000)
At 31 July 2016	<u>42,314</u>
<b>NET BOOK VALUE</b>	
At 31 July 2016	<u>17,673</u>
At 31 July 2015	<u>24,522</u>

4. CALLED UP SHARE CAPITAL

Allotted, issued and fully paid:			
Number:	Class:	Nominal value:	31.7.16 £
1	Ordinary	£1	<u>1</u>
			31.7.15 £
			<u>1</u>

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