

Company Registration No 02737395 (England and Wales)

**EUROPEAN MOTOR SERVICES LTD**  
**DIRECTORS' REPORT AND FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 28 FEBRUARY 2013**



# EUROPEAN MOTOR SERVICES LTD

## COMPANY INFORMATION

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Directors	Mr S Rodrigues Mr K Pay
Secretary	Mr S Rodrigues
Company number	02737395
Registered office	Unit 5 Commerce Park 19 Commerce Way Croydon Surrey United Kingdom CR0 4YL
Auditors	Bryden Johnson Kings Parade Lower Coombe Street Croydon CR0 1AA

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# EUROPEAN MOTOR SERVICES LTD

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# EUROPEAN MOTOR SERVICES LTD

## DIRECTORS' REPORT

**FOR THE YEAR ENDED 28 FEBRUARY 2013**

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The directors present their report and financial statements for the year ended 28 February 2013

### Principal activities

The company ceased trading on 1 March 2010 and has not commenced trading during the current period

### Directors

The following directors have held office since 1 March 2012

Mr S Rodrigues

Mr K Pay

### Auditors

The auditors, Bryden Johnson, are deemed to be reappointed under section 487(2) of the Companies Act 2006

### Statement of directors' responsibilities

The directors are responsible for preparing the Directors' Report and the financial statements in accordance with applicable law and regulations

Company law requires the directors to prepare financial statements for each financial year. Under that law the directors have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under company law the directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the company and of the profit or loss of the company for that period. In preparing these financial statements, the directors are required to

- select suitable accounting policies and then apply them consistently,
- make judgements and accounting estimates that are reasonable and prudent,
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business

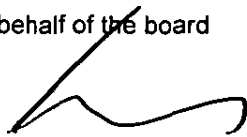
The directors are responsible for keeping adequate accounting records that are sufficient to show and explain the company's transactions and disclose with reasonable accuracy at any time the financial position of the company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

### Statement of disclosure to auditors

So far as the directors are aware, there is no relevant audit information of which the company's auditors are unaware. Additionally, the directors have taken all the necessary steps that they ought to have taken as directors in order to make themselves aware of all relevant audit information and to establish that the company's auditors are aware of that information.

This report has been prepared in accordance with the special provisions relating to small companies within Part 15 of the Companies Act 2006.

On behalf of the board



Mr S Rodrigues

Director

25/09/2013

# **EUROPEAN MOTOR SERVICES LTD**

## **INDEPENDENT AUDITORS' REPORT**

### **TO THE MEMBERS OF EUROPEAN MOTOR SERVICES LTD**

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We have audited the financial statements of European Motor Services Ltd for the year ended 28 February 2013 set out on pages 4 to 7. The financial reporting framework that has been applied in their preparation is applicable law and the Financial Reporting Standard for Smaller Entities (effective April 2008) (United Kingdom Generally Accepted Accounting Practice applicable to Smaller Entities).

This report is made solely to the company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the company's members those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and the company's members as a body, for our audit work, for this report, or for the opinions we have formed.

#### **Respective responsibilities of directors and auditors**

As explained more fully in the Directors' Responsibilities Statement set out on pages 1, the directors are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view. Our responsibility is to audit and express an opinion on the financial statements in accordance with applicable law and International Standards on Auditing (UK and Ireland). Those standards require us to comply with the Auditing Practices Board's Ethical Standards for Auditors.

#### **Scope of the audit of the financial statements**

An audit involves obtaining evidence about the amounts and disclosures in the financial statements sufficient to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or error. This includes an assessment of whether the accounting policies are appropriate to the company's circumstances and have been consistently applied and adequately disclosed, the reasonableness of significant accounting estimates made by the directors, and the overall presentation of the financial statements. In addition, we read all the financial and non-financial information in the Directors' Report to identify material inconsistencies with the audited financial statements. If we become aware of any apparent material misstatements or inconsistencies we consider the implications for our report.

#### **Opinion on financial statements**

In our opinion the financial statements

- give a true and fair view of the state of the company's affairs as at 28 February 2013 and of its profit for the year then ended,
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice applicable to Smaller Entities, and
- have been prepared in accordance with the requirements of the Companies Act 2006.

#### **Opinion on other matter prescribed by the Companies Act 2006**

In our opinion the information given in the Directors' Report for the financial year for which the financial statements are prepared is consistent with the financial statements.

# **EUROPEAN MOTOR SERVICES LTD**

## **INDEPENDENT AUDITORS' REPORT (CONTINUED)**

### **TO THE MEMBERS OF EUROPEAN MOTOR SERVICES LTD**

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#### **Matters on which we are required to report by exception**

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us, or
- the financial statements are not in agreement with the accounting records and returns, or
- certain disclosures of directors' remuneration specified by law are not made, or
- we have not received all the information and explanations we require for our audit, or
- the directors were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemption in preparing the directors' report

**Jackie Wilding (Senior Statutory Auditor)**  
**for and on behalf of Bryden Johnson**

3 October 2013

**Chartered Accountants**  
**Statutory Auditor**

Kings Parade  
Lower Coombe Street  
Croydon  
CR0 1AA

# EUROPEAN MOTOR SERVICES LTD

## PROFIT AND LOSS ACCOUNT

**FOR THE YEAR ENDED 28 FEBRUARY 2013**

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	Notes	2013 £	2012 £
		<hr/>	<hr/>
Operating loss		-	-
Interest payable and similar charges		-	(1,688)
		<hr/>	<hr/>
Loss on ordinary activities before taxation		-	(1,688)
Tax on loss on ordinary activities	2	-	-
		<hr/>	<hr/>
Loss for the year	7	-	(1,688)
		<hr/> <hr/>	<hr/> <hr/>

# EUROPEAN MOTOR SERVICES LTD

## BALANCE SHEET

AS AT 28 FEBRUARY 2013

	Notes	2013 £	£	2012 £	£
<b>Current assets</b>					
Stocks		251		251	
Debtors	3	180		180	
Cash at bank and in hand		2,205		13,135	
		<u>2,636</u>		<u>13,566</u>	
<b>Creditors, amounts falling due within one year</b>					
	4	<u>(3,339)</u>		<u>(10,552)</u>	
<b>Total assets less current liabilities</b>			(703)		3,014
<b>Creditors, amounts falling due after more than one year</b>					
	5		(551)		(4,268)
			<u>(1,254)</u>		<u>(1,254)</u>
<b>Capital and reserves</b>					
Called up share capital	6		2		2
Profit and loss account	7		<u>(1,256)</u>		<u>(1,256)</u>
<b>Shareholders' funds</b>			<u>(1,254)</u>		<u>(1,254)</u>

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime within Part 15 of the Companies Act 2006 and with the Financial Reporting Standard for Smaller Entities (effective April 2008)

Approved by the Board for issue on 25/09/2013

  
Mr S Rodrigues  
Director

Company Registration No. 02737395



# EUROPEAN MOTOR SERVICES LTD

## NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 28 FEBRUARY 2013

### 1 Accounting policies

#### 1.1 Accounting convention

The financial statements are prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008)

#### 1.2 Compliance with accounting standards

The financial statements are prepared in accordance with applicable United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), which have been applied consistently (except as otherwise stated)

### 2 Taxation

On the basis of these financial statements no provision has been made for corporation tax

<b>3 Debtors</b>	<b>2013</b>	<b>2012</b>
	<b>£</b>	<b>£</b>
Other debtors	180	180
	<u>180</u>	<u>180</u>
<b>4 Creditors: amounts falling due within one year</b>	<b>2013</b>	<b>2012</b>
	<b>£</b>	<b>£</b>
Other creditors	3,339	10,552
	<u>3,339</u>	<u>10,552</u>
<b>5 Creditors: amounts falling due after more than one year</b>	<b>2013</b>	<b>2012</b>
	<b>£</b>	<b>£</b>
Other creditors	551	4,268
	<u>551</u>	<u>4,268</u>
<b>Analysis of loans</b>		
Wholly repayable within five years	551	4,268
	<u>551</u>	<u>4,268</u>
<b>6 Share capital</b>	<b>2013</b>	<b>2012</b>
	<b>£</b>	<b>£</b>
<b>Allotted, called up and fully paid</b>		
2 Ordinary Shares of £1 each	2	2
	<u>2</u>	<u>2</u>

# EUROPEAN MOTOR SERVICES LTD

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 28 FEBRUARY 2013

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### 7 Statement of movements on profit and loss account

Profit and loss  
account

£

Balance at 1 March 2012	(1,256)
Balance at 28 February 2013	<u>(1,256)</u>

### 8 Control

The ultimate parent company is Comprehensive Service Facilities Limited, a company registered in England and Wales. There is no ultimate controlling party.

### 9 Related party relationships and transactions

The company has taken advantage of the exemption available in FRS 8 "Related party disclosures" whereby it has not disclosed transactions with the ultimate parent company or any wholly owned subsidiary undertaking of the group.