

REGISTERED NUMBER: 05987949 (England and Wales)

**REPORT OF THE DIRECTORS AND
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2017
FOR
AA MECHANICAL INSURANCE SERVICES LIMITED**

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for the year ended 30 September 2017

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AA MECHANICAL INSURANCE SERVICES LIMITED

COMPANY INFORMATION

for the year ended 30 September 2017

DIRECTORS:

D Antcliff
F D Pinkney
D L Pinkney
P N Pinkney

SECRETARY:

D Antcliff

REGISTERED OFFICE:

Warranty House
Savile Street East
Don Valley
Sheffield
South Yorkshire
S4 7UQ

REGISTERED NUMBER:

05987949 (England and Wales)

AUDITORS:

C J Woodhead & Co. Ltd
Chartered Accountants and
Statutory Auditors
158 Hemper Lane
Sheffield
South Yorkshire
S8 7FE

REPORT OF THE DIRECTORS
for the year ended 30 September 2017

The directors present their report with the financial statements of the company for the year ended 30 September 2017.

CESSATION OF TRADING

The company ceased trading on 30 September 2015.

DIVIDENDS

No dividends will be distributed for the year ended 30 September 2017.

DIRECTORS

The directors shown below have held office during the whole of the period from 1 October 2016 to the date of this report.

D Antcliff
F D Pinkney
D L Pinkney
P N Pinkney

Other changes in directors holding office are as follows:

S J Tennyson - resigned 4 November 2016

STATEMENT OF DIRECTORS' RESPONSIBILITIES

The directors are responsible for preparing the Report of the Directors 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 AS TO DISCLOSURE OF INFORMATION TO AUDITORS

So far as the directors are aware, there is no relevant audit information (as defined by Section 418 of the Companies Act 2006) of which the company's auditors are unaware, and each director has taken all the steps that he ought to have taken as a director in order to make himself aware of any relevant audit information and to establish that the company's auditors are aware of that information.

AA MECHANICAL INSURANCE SERVICES LIMITED (REGISTERED NUMBER: 05987949)

REPORT OF THE DIRECTORS
for the year ended 30 September 2017

AUDITORS

The auditors, C J Woodhead & Co. Ltd, will be proposed for re-appointment at the forthcoming Annual General Meeting.

ON BEHALF OF THE BOARD:

A handwritten signature in black ink, consisting of a stylized 'D' followed by a horizontal line that curves upwards at the end.

D Antcliff - Director

28 March 2018

REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF AA MECHANICAL INSURANCE SERVICES LIMITED

Opinion

We have audited the financial statements of AA Mechanical Insurance Services Limited (the 'company') for the year ended 30 September 2017 on pages six to fourteen. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

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 a Report of the Auditors 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.

In our opinion the financial statements:

- give a true and fair view of the state of the company's affairs as at 30 September 2017;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the directors' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the directors have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the company's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

Other information

The directors are responsible for the other information. The other information comprises the information in the Report of the Directors, but does not include the financial statements and our Report of the Auditors thereon.

Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Opinion on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Report of the Directors for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Report of the Directors has been prepared in accordance with applicable legal requirements.

REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF AA MECHANICAL INSURANCE SERVICES LIMITED

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the company and its environment obtained in the course of the audit, we have not identified material misstatements in the Report of the Directors.

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.

Responsibilities of directors

As explained more fully in the Statement of Directors' Responsibilities set out on page two, the directors are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the directors determine necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the directors are responsible for assessing the company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the directors either intend to liquidate the company or to cease operations, or have no realistic alternative but to do so.

Our responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the Auditors that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our Report of the Auditors.



Christopher Woodhead F.C.A. (Senior Statutory Auditor)
for and on behalf of C J Woodhead & Co. Ltd
Chartered Accountants and
Statutory Auditors
158 Hemper Lane
Sheffield
South Yorkshire
S8 7FE

28 March 2018

INCOME STATEMENT
for the year ended 30 September 2017

	Notes	2017 Continuing £	2017 Discontinued £	2017 Total £
TURNOVER		-	-	-
OPERATING PROFIT and PROFIT BEFORE TAXATION	4	-	-	-
Tax on profit	5	-	-	-
PROFIT FOR THE FINANCIAL YEAR		-	-	-

The notes form part of these financial statements

AA MECHANICAL INSURANCE SERVICES LIMITED (REGISTERED NUMBER: 05987949)

INCOME STATEMENT

for the year ended 30 September 2017

		2016	2016	2016
	Notes	Continuing	Discontinued	Total
		£	£	£
TURNOVER		-	-	-
		<hr/>	<hr/>	<hr/>
OPERATING PROFIT and				
PROFIT BEFORE TAXATION	4	-	-	-
Tax on profit	5	-	-	-
		<hr/>	<hr/>	<hr/>
PROFIT FOR THE FINANCIAL YEAR		-	-	-
		<hr/>	<hr/>	<hr/>

The notes form part of these financial statements

AA MECHANICAL INSURANCE SERVICES LIMITED (REGISTERED NUMBER: 05987949)

OTHER COMPREHENSIVE INCOME
for the year ended 30 September 2017

	Notes	2017 £	2016 £
PROFIT FOR THE YEAR		-	-
OTHER COMPREHENSIVE INCOME		-	-
TOTAL COMPREHENSIVE INCOME FOR THE YEAR		-	-

The notes form part of these financial statements

AA MECHANICAL INSURANCE SERVICES LIMITED (REGISTERED NUMBER: 05987949)

BALANCE SHEET
30 September 2017

	Notes	2017 £	2016 £
CURRENT ASSETS			
Debtors	6	<u>1</u>	<u>1</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u><u>1</u></u>	<u><u>1</u></u>
CAPITAL AND RESERVES			
Called up share capital	7	<u>1</u>	<u>1</u>
SHAREHOLDERS' FUNDS		<u><u>1</u></u>	<u><u>1</u></u>

The financial statements were approved by the Board of Directors on 28 March 2018 and were signed on its behalf by:



D Antcliff - Director

The notes form part of these financial statements

AA MECHANICAL INSURANCE SERVICES LIMITED (REGISTERED NUMBER: 05987949)

STATEMENT OF CHANGES IN EQUITY
for the year ended 30 September 2017

	Called up share capital £	Retained earnings £	Total equity £
Balance at 1 October 2015	1	-	1
Changes in equity			
Balance at 30 September 2016	1	-	1
Changes in equity			
Balance at 30 September 2017	1	-	1

The notes form part of these financial statements

AA MECHANICAL INSURANCE SERVICES LIMITED (REGISTERED NUMBER: 05987949)

CASH FLOW STATEMENT
for the year ended 30 September 2017

	Notes	2017 £	2016 £
Cash flows from operating activities			
Cash generated from operations	1	-	-
Increase in cash and cash equivalents		-	-
Cash and cash equivalents at beginning of year		-	-
Cash and cash equivalents at end of year		-	-

The notes form part of these financial statements

AA MECHANICAL INSURANCE SERVICES LIMITED (REGISTERED NUMBER: 05987949)

NOTES TO THE CASH FLOW STATEMENT
for the year ended 30 September 2017

1. RECONCILIATION OF PROFIT BEFORE TAXATION TO CASH GENERATED FROM OPERATIONS

	2017	2016
	£	£
Profit before taxation	-	-
	<u> </u>	<u> </u>
Cash generated from operations	-	-
	<u> </u>	<u> </u>

The notes form part of these financial statements

NOTES TO THE FINANCIAL STATEMENTS
for the year ended 30 September 2017

1. STATUTORY INFORMATION

AA Mechanical Insurance Services Limited is a private company, limited by shares, registered in England and Wales. The company's registered number and registered office address can be found on the Company Information page.

2. ACCOUNTING POLICIES

Basis of preparing the financial statements

These financial statements have been prepared in accordance with Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

The financial statements have been prepared on a going concern basis on the assumption that the parent company will continue its financial support of the company.

Taxation

Taxation for the year comprises current and deferred tax. Tax is recognised in the Income Statement, except to the extent that it relates to items recognised in other comprehensive income or directly in equity.

Current or deferred taxation assets and liabilities are not discounted.

Current tax is recognised at the amount of tax payable using the tax rates and laws that have been enacted or substantively enacted by the balance sheet date.

Deferred tax

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

Timing differences arise from the inclusion of income and expenses in tax assessments in periods different from those in which they are recognised in financial statements. Deferred tax is measured using tax rates and laws that have been enacted or substantively enacted by the year end and that are expected to apply to the reversal of the timing difference.

Unrelieved tax losses and other deferred tax assets are recognised only to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits.

3. EMPLOYEES AND DIRECTORS

There were no staff costs for the year ended 30 September 2017 nor for the year ended 30 September 2016.

The average monthly number of employees during the year was NIL (2016 - NIL).

	2017	2016
	£	£
Directors' remuneration	-	-
	<u> </u>	<u> </u>

4. OPERATING PROFIT

The operating profit is stated after charging:

2017	2016
£	£

NOTES TO THE FINANCIAL STATEMENTS - continued
for the year ended 30 September 2017

5. TAXATION

Analysis of the tax charge

No liability to UK corporation tax arose for the year ended 30 September 2017 nor for the year ended 30 September 2016.

6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2017 £	2016 £
Amounts owed by group undertakings	<u>1</u>	<u>1</u>

7. CALLED UP SHARE CAPITAL

Allotted, issued and fully paid:

Number:	Class:	Nominal value:	2017 £	2016 £
1	Ordinary	£1	<u>1</u>	<u>1</u>

8. RESERVES

	Retained earnings £
Profit for the year	-
At 30 September 2017	<u>-</u>

9. ULTIMATE PARENT COMPANY

Car Protect Holdings Limited (incorporated in Gibraltar) is regarded by the directors as being the company's ultimate parent company.

10. ULTIMATE CONTROLLING PARTY

The ultimate controlling party is the Board of Directors of Motorway Direct Plc, a company registered in England and Wales.