Registration number: 02611695

M.R.H. Group Limited

Annual Report and Unaudited Financial Statements

for the Period from 1 April 2016 to 30 June 2017

Stubbs Parkin Chartered Accountants 55 Hoghton St Southport Merseyside PR9 0PG

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M.R.H. Group Limited (Registration number: 02611695) Balance Sheet as at 30 June 2017

	Note		017 £		016 £
Fixed assets					
Investments			345,200		345,200
Current assets					
Debtors	<u>5</u>	-		99,000	
Creditors: Amounts falling due within one year	<u>6</u>	(3,615)	-	(3,615)	
Net current (liabilities)/assets		_	(3,615)	_	95,385
Net assets		=	341,585	-	440,585
Capital and reserves					
Called up share capital		1,000		100,000	
Profit and loss account	_	340,585	-	340,585	
Total equity		Ξ	341,585	=	440,585

For the financial period ending 30 June 2017 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its accounts for the period in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These financial statements have been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006.

These financial statements have been delivered in accordance with the provisions applicable to companies subject to the small companies regime and the option not to file the Profit and Loss Account has been taken.

Approved and authorised by the Board on 13 November 2017 and signed on its behalf by:

Mr M R Helme

Director

The notes on pages $\underline{2}$ to $\underline{5}$ form an integral part of these financial statements.

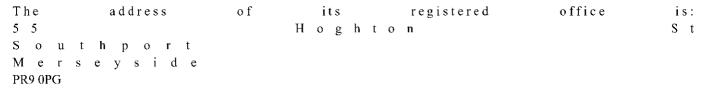
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Notes to the Financial Statements for the Period from 1 April 2016 to 30 June 2017

1 General information

The company is a private company limited by share capital incorporated in England.



2 Accounting policies

Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance

These financial statements have been prepared in accordance with Financial Reporting Standard 102 Section 1A - 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006.

Basis of preparation

These financial statements have been prepared using the historical cost convention except that as disclosed in the accounting policies certain items are shown at fair value.

Business combinations

Business combinations are accounted for using the purchase method. The consideration for each acquisition is measured at the aggregate of the fair values at acquisition date of assets given, liabilities incurred or assumed, and equity instruments issued by the group in exchange for control of the acquired, plus any costs directly attributable to the business combination. When a business combination agreement provides for an adjustment to the cost of the combination contingent on future events, the group includes the estimated amount of that adjustment in the cost of the combination at the acquisition date if the adjustment is probable and can be measured reliably.

Investments

Investments in equity shares which are publicly traded or where the fair value can be measured reliably are initially measured at fair value, with changes in fair value recognised in profit or loss. Investments in equity shares which are not publicly traded and where fair value cannot be measured reliably are measured at cost less impairment.

Interest income on debt securities, where applicable, is recognised in income using the effective interest method. Dividends on equity securities are recognised in income when receivable.

M.R.H. Group Limited

Notes to the Financial Statements for the Period from 1 April 2016 to 30 June 2017

Trade debtors

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the company will not be able to collect all amounts due according to the original terms of the receivables.

Trade creditors

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the company does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current l i a b i l i t i e s.

Trade creditors are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

Share capital

Ordinary shares are classified as equity. Equity instruments are measured at the fair value of the cash or other resources received or receivable, net of the direct costs of issuing the equity instruments. If payment is deferred and the time value of money is material, the initial measurement is on a present value basis.

Dividends

Dividend distribution to the company's shareholders is recognised as a liability in the financial statements in the reporting period in which the dividends are declared.

3 Staff numbers

The average number of persons employed by the company (including directors) during the period, was 0 (2016 - 0).

M.R.H. Group Limited Notes to the Financial Statements for the Period from 1 April 2016 to 30 June 2017

4 Investments			
	2	2017 £	2016 £
Investments in subsidiaries	34	5,200	345,200
Subsidiaries			£
Cost or valuation			
At 1 April 2016		_	345,200
Provision			
Carrying amount			
At 30 June 2017			345,200
At 31 March 2016		_	345,200
ACST March 2010		=	
5 Debtors			
	Note	2017 £	2016 £
Amounts owed by related parties	7	-	99,000
Total current trade and other debtors		-	99,000
6 Creditors			
	Note	2017 £	2016 £
Due within one year			
Amounts owed to related parties	7	3,615	3,615
	=		

M.R.H. Group Limited Notes to the Financial Statements for the Period from 1 April 2016 to 30 June 2017

7 Related party transactions

Transactions with directors

2017	At 1 April 2016 £	At 30 June 2017 £
Mr M R Helme		
Directors loan account	3,615	3,615
2016	At 1 April 2015 £	At 31 March 2016 £
Mr M R Helme		
Directors loan account	3,615	3,615

8 Transition to FRS 102

These are the company's first financial statements under FRS 102 Section 1A. The company's date of transition was 1 April 2016, with the financial statements for the year ended 31 March 2016 being the last financial statements prepared under the previous a c c o u n t i n g

f r a m e w o r k.

The policies applied under the company's previous accounting framework are not materially different to FRS102 Section 1A and have not impacted on equity or profit and loss.

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