

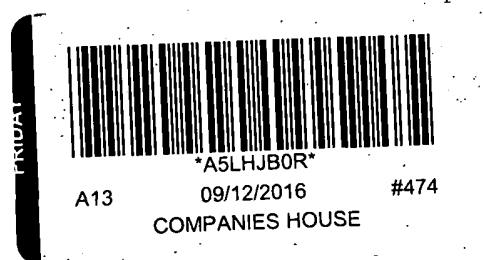
Registered number

05926575

**MBC Retail Consulting Limited**

**Abbreviated Accounts**

**31 March 2016**



**MBC Retail Consulting Limited**  
**Registered Number: 05926575**  
**Abbreviated Balance Sheet**  
**As at 31 March 2016**

	Notes	2016 £	2015 £
<b>Current assets</b>			
Debtors			
Debtors		65	33
Cash at bank and in hand		<u>391</u>	<u>557</u>
		456	590
Creditors: amounts falling due Within one year		1,000	1,000
Net current assets		1,456	1,590
<b>Net assets</b>		<b><u>1,456</u></b>	<b><u>1,590</u></b>
Capital and reserves			
Called up share capital	2	1,000	1,000
Profit and loss account		456	590
<b>Shareholders' funds</b>		<b><u>1,456</u></b>	<b><u>1,590</u></b>

The director's are satisfied that the company is entitled to exemption from the requirements to obtain an audit under section 477 of the Companies Act 2006.

Members have not required the company to obtain an audit in accordance with section 476 of the Act.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The accounts have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006 applicable to companies subject to the small companies regime.

*A. Seabrook*

A Seabrook  
Director

Approved by the board on 6 December 2016

## **MBC Retail Consulting Limited**

### **Notes to the Abbreviated Accounts**

**For the year ended 31 March 2016**

#### **1 Accounting policies**

##### **Basis of preparation**

The accounts 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 the value, net of value added tax and discounts of goods provided to customers and work carried out in respect of services provided to customers.

##### **Depreciation**

Depreciation has been provided at the following rates in order to write off the assets over their estimated useful lives.

Plant and machinery	20% straight line
Motor vehicles	25% straight line

##### **Stocks**

Stock is valued at the lower of cost and net realisable value.

##### **Deferred taxation**

Full provision is made for deferred taxation resulting from timing differences between the recognition of gains and losses in the accounts and their recognition for tax purposes. Deferred taxation is calculated on an un-discounted basis at the tax rates which are expected to apply in the periods when the timing differences will reverse.

##### **Leasing and hire purchase commitments**

Assets held under finance leases and hire purchase contracts, which are those where substantially all the risks and rewards of ownership of the asset have passed to the company, are capitalised in the balance sheet and depreciated over their useful lives. The corresponding lease or hire purchase obligation is treated in the balance sheet as liability.

The interest element of the rental obligations is charged to the profit and loss account over the period of the lease and represents a constant proportion of the balance of capital repayments outstanding.

Rental paid under operating leases are charged to income on a straight line basis over the lease term.

<b>2 Share capital</b>	Nominal Value	2016 Number	2016 £	2015 £
Allotted, called up and fully paid:				
Ordinary shares	£1 each	1,000	<u>1,000</u>	<u>1,000</u>