## Registered number 06319053

COPY FOR REGISTRAR OF COMPANIES

# Mandarin Consulting Limited Abbreviated Accounts 31 December 2013

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#### **Mandarin Consulting Limited**

Chartered Accountants' report to the board of directors on the preparation of the unaudited abbreviated accounts of Mandarin Consulting Limited for the year ended 31 December 2013

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the abbreviated accounts of Mandarin Consulting Limited for the year ended 31 December 2013 which comprise of the balance sheet and the related notes from the company's accounting records and from information and explanations you have given us.

As a practising member firm of the Institute of Chartered Accountants in England and Wales, we are subject to its ethical and other professional requirements which are detailed at icaew.com/membershandbook.

This report is made solely to the Board of Directors of Mandarin Consulting Limited, as a body, in accordance with the terms of our engagement letter dated 16 September 2013. Our work has been undertaken solely to prepare for your approval the accounts of Mandarin Consulting Limited and state those matters that we have agreed to state to the Board of Directors of Mandarin Consulting Limited, as a body, in this report in accordance with AAF 2/10 as detailed at icaew.com/compilation. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Mandarin Consulting Limited and its Board of Directors as a body for our work or for this report.

It is your duty to ensure that Mandarin Consulting Limited has kept adequate accounting records and to prepare statutory accounts that give a true and fair view of the assets, liabilities, financial position and profit of Mandarin Consulting Limited. You consider that Mandarin Consulting Limited is exempt from the statutory audit requirement for the year.

We have not been instructed to carry out an audit or a review of the accounts of Mandarin Consulting Limited. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the abbreviated accounts.

Man & Co

S. 45,4% .

Chartered Accountants 114 Hamlet Court Road

Westcliff On Sea

Essex SS0 7LP

10 September 2014

## Mandarin Consulting Limited

Registered number:

06319053

Abbreviated Balance Sheet as at 31 December 2013

	Notes		2013 £		2012 £
Fixed assets Tangible assets	2		9,672		6,994
Current assets Debtors Cash at bank and in hand		174 61,557 61,731		164 17,339 17,503	
Creditors: amounts falling du within one year	ıe	(13,769)		(43,432)	
Net current assets/(liabilities	)		47,962		(25,929)
Total assets less current liabilities		-	57,634	_	(18,935)
Creditors: amounts falling du after more than one year	ıe		(137,320)		(81,244)
Net liabilities		-	(79,686)	- -	(100,179)
Capital and reserves Called up share capital Share premium Profit and loss account	3		100,000 25,000 (204,686)		100,000 25,000 (225,179)
Shareholders' funds		-	(79,686)		(100,179)

The directors are satisfied that the company is entitled to exemption from the requirement 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.

Mrs C K Waley

Director

Approved by the board on 10 September 2014

### **Mandarin Consulting Limited Notes to the Abbreviated Accounts** for the year ended 31 December 2013

#### 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 April 2008).

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

#### 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.

2	Tangible fixed assets			£	
	Cost				
	At 1 January 2013			15,500	
	Additions			6,266	
	At 31 December 2013			21,766	
	Depreciation				
	At 1 January 2013			8,506	
	Charge for the year			3,588	
	At 31 December 2013			12,094	
	Net book value				
	At 31 December 2013			9,672	
	At 31 December 2012		•	6,994	
3	Shara canital	Nominal	2013	2013	2012
3	Share capital	value	Number	£	£
	Allotted, called up and fully paid:			-	_
	Ordinary shares	£1 each	100,000	100,000	100,000