

**M C A QUALITY SERVICES LIMITED**  
**UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2021**

Jane Maynard Limited  
T/A Maynard Johns  
37 Mill Street  
Bideford  
DEVON  
EX39 2JJ

**CONTENTS OF THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2021**

	<b>Page</b>
<b>Company Information</b>	<b>1</b>
<b>Abridged Balance Sheet</b>	<b>2</b>
<b>Notes to the Financial Statements</b>	<b>4</b>

**M C A QUALITY SERVICES LIMITED**  
**COMPANY INFORMATION**  
**FOR THE YEAR ENDED 31 DECEMBER 2021**

**DIRECTOR:** MC Avis

**REGISTERED OFFICE:** 37 Mill Street  
Bideford  
DEVON  
EX39 2JJ

**REGISTERED NUMBER:** 07083166 (England and Wales)

**ACCOUNTANTS:** Jane Maynard Limited  
T/A Maynard Johns  
37 Mill Street  
Bideford  
DEVON  
EX39 2JJ

**ABRIDGED BALANCE SHEET**  
**31 DECEMBER 2021**

	Notes	2021 £	2020 £
<b>FIXED ASSETS</b>			
Intangible assets	4	9,800	12,250
Tangible assets	5	<u>131</u>	<u>348</u>
		<u>9,931</u>	<u>12,598</u>
<b>CURRENT ASSETS</b>			
Debtors		11,562	10,951
Cash at bank and in hand		<u>106</u>	<u>606</u>
		11,668	11,557
<b>CREDITORS</b>			
Amounts falling due within one year		<u>(15,387)</u>	<u>(17,192)</u>
<b>NET CURRENT LIABILITIES</b>		<u>(3,719)</u>	<u>(5,635)</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		6,212	6,963
<b>CREDITORS</b>			
Amounts falling due after more than one year	6	(6,092)	(6,533)
<b>PROVISIONS FOR LIABILITIES</b>		<u>(25)</u>	<u>(66)</u>
<b>NET ASSETS</b>		<u>95</u>	<u>364</u>
<b>CAPITAL AND RESERVES</b>			
Called up share capital		1	1
Retained earnings		<u>94</u>	<u>363</u>
		<u>95</u>	<u>364</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2021.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 December 2021 in accordance with Section 476 of the Companies Act 2006.

The director acknowledges his responsibilities for:

- (a) ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of each financial year and of its profit or loss for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

**ABRIDGED BALANCE SHEET - continued**  
**31 DECEMBER 2021**

The financial statements have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies regime.

All the members have consented to the preparation of an abridged Income Statement and an abridged Balance Sheet for the year ended 31 December 2021 in accordance with Section 444(2A) of the Companies Act 2006.

In accordance with Section 444 of the Companies Act 2006, the Income Statement has not been delivered.

The financial statements were approved by the director and authorised for issue on 27 September 2022 and were signed by:

MC Avis - Director

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2021**

**1. STATUTORY INFORMATION**

M C A Quality 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" including the provisions of Section 1A "Small Entities" and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

**Turnover**

Turnover is measured at the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes.

**Goodwill**

Goodwill, being the amount paid in connection with the acquisition of a business in 2010, is being amortised evenly over its estimated useful life of ten years.

**Intangible assets**

Intangible assets are initially measured at cost. After initial recognition, intangible assets are measured at cost less any accumulated amortisation and any accumulated impairment losses.

**Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Plant and machinery etc - 33% on cost and 20% on cost

**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.

**Hire purchase and leasing commitments**

Rentals paid under operating leases are charged to profit or loss on a straight line basis over the period of the lease.

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31 DECEMBER 2021**

**2. ACCOUNTING POLICIES - continued**

**Going concern**

These financial statements have been prepared on a going concern basis as the director has agreed to provide ongoing financial support via his director's loan account.

The director has assessed the company's financial position as well as considered the future sales expectation. He has concluded that the company will still be able to trade for at least the next eighteen months. He, therefore, considers it correct to continue to adopt the going concern basis of accounting.

**3. EMPLOYEES AND DIRECTORS**

The average number of employees during the year was 1 (2020 - 1 ) .

**4. INTANGIBLE FIXED ASSETS**

	<b>Totals</b>
	<b>£</b>
<b>COST</b>	
At 1 January 2021	
and 31 December 2021	<b><u>35,000</u></b>
<b>AMORTISATION</b>	
At 1 January 2021	<b>22,750</b>
Amortisation for year	<b><u>2,450</u></b>
At 31 December 2021	<b><u>25,200</u></b>
<b>NET BOOK VALUE</b>	
At 31 December 2021	<b><u>9,800</u></b>
At 31 December 2020	<b><u>12,250</u></b>

**5. TANGIBLE FIXED ASSETS**

	<b>Totals</b>
	<b>£</b>
<b>COST</b>	
At 1 January 2021	
and 31 December 2021	<b><u>4,664</u></b>
<b>DEPRECIATION</b>	
At 1 January 2021	<b>4,316</b>
Charge for year	<b><u>217</u></b>
At 31 December 2021	<b><u>4,533</u></b>
<b>NET BOOK VALUE</b>	
At 31 December 2021	<b><u>131</u></b>
At 31 December 2020	<b><u>348</u></b>

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31 DECEMBER 2021**

6. **CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN FIVE YEARS**

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Repayable by instalments		
Bank loans more 5 yr by instal	<u>-</u>	<u>133</u>

7. **DIRECTOR'S ADVANCES, CREDITS AND GUARANTEES**

The following advances and credits to a director subsisted during the years ended 31 December 2021 and 31 December 2020:

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
<b>MC Avis</b>		
Balance outstanding at start of year	<b>(1,110)</b>	(12,415)
Amounts advanced	<b>6,057</b>	11,305
Amounts repaid	<b>(2,254)</b>	-
Amounts written off	-	-
Amounts waived	-	-
Balance outstanding at end of year	<u><b>2,693</b></u>	<u>(1,110)</u>

The loan will be repaid within 9 months.



This document was delivered using electronic communications and authenticated in accordance with the registrar's rules relating to electronic form, authentication and manner of delivery under section 1072 of the Companies Act 2006.