

Registered number  
07118697

MRJB Performance Ltd

Report and Accounts

31 January 2023

**MRJB Performance Ltd**

**Registered number:** 07118697

**Director's Report**

The director presents his report and accounts for the year ended 31 January 2023.

**Principal activities**

The company's principal activity during the year continued to be provision of training and coaching on performance psychology and related aspects.

**Directors**

The following persons served as directors during the year:

M Brooke

**Small company provisions**

This report has been prepared in accordance with the provisions in Part 15 of the Companies Act 2006 applicable to companies subject to the small companies regime.

This report was approved by the board on 1 August 2023 and signed on its behalf.

M Brooke

Director

**MRJB Performance Ltd**  
**Accountants' Report**

**Accountants' report to the director of**  
**MRJB Performance Ltd**

You consider that the company is exempt from an audit for the year ended 31 January 2023. You have acknowledged, on the balance sheet, your responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts. These responsibilities include preparing accounts that give a true and fair view of the state of affairs of the company at the end of the financial year and of its profit or loss for the financial year.

In accordance with your instructions, we have prepared the accounts which comprise the Profit and Loss Account, the Balance Sheet and the related notes from the accounting records of the company and on the basis of information and explanations you have given to us.

We have not carried out an audit or any other review, and consequently we do not express any opinion on these accounts.

138 Accounting Ltd  
Accountants

Top Floor  
6 Princes Square  
Harrogate  
North Yorkshire  
HG1 1LX

1 August 2023

**MRJB Performance Ltd****Registered number:** 07118697**Balance Sheet****as at 31 January 2023**

	Notes	2023 £	2022 £
<b>Fixed assets</b>			
Intangible assets	4	25,000	25,000
Tangible assets	5	88	110
Investments	6	-	-
		<u>25,088</u>	<u>25,110</u>
<b>Current assets</b>			
Stocks		-	-
Debtors	7	3,723	-
Investments held as current assets		-	-
Cash at bank and in hand		50,115	49,609
		<u>53,838</u>	<u>49,609</u>
<b>Creditors: amounts falling due within one year</b>			
	8	(27,269)	(25,247)
<b>Net current assets</b>			
		<u>26,569</u>	<u>24,362</u>
<b>Total assets less current liabilities</b>			
		<u>51,657</u>	<u>49,472</u>
<b>Creditors: amounts falling due after more than one year</b>			
	9	-	-
<b>Provisions for liabilities</b>			
		-	-
<b>Net assets</b>			
		<u>51,657</u>	<u>49,472</u>
<b>Capital and reserves</b>			
Called up share capital		10,100	10,100
Share premium		-	-
Revaluation reserve	11	-	-
Profit and loss account		41,557	39,372
<b>Shareholders' funds</b>			
		<u>51,657</u>	<u>49,472</u>

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

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

The director acknowledges his 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 and delivered in accordance with the special provisions applicable to companies subject to the small companies regime. The profit and loss account has not been delivered to the Registrar of Companies.

M Brooke

Director

Approved by the board on 1 August 2023

**MRJB Performance Ltd**  
**Notes to the Accounts**  
**for the year ended 31 January 2023**

**1 Accounting policies**

***Basis of preparation***

The accounts have been prepared under the historical cost convention and in accordance with FRS 102, The Financial Reporting Standard applicable in the UK and Republic of Ireland (as applied to small entities by section 1A of the standard).

***Turnover***

Turnover is measured at the fair value of the consideration received or receivable, net of discounts and value added taxes. Turnover includes revenue earned from the sale of goods and from the rendering of services. Turnover from the sale of goods is recognised when the significant risks and rewards of ownership of the goods have transferred to the buyer. Turnover from the rendering of services is recognised by reference to the stage of completion of the contract. The stage of completion of a contract is measured by comparing the costs incurred for work performed to date to the total estimated contract costs.

***Intangible fixed assets***

Intangible fixed assets are measured at cost less accumulative amortisation and any accumulative impairment losses.

***Tangible fixed assets***

Tangible fixed assets are measured at cost less accumulative depreciation and any accumulative impairment losses. Depreciation is provided on all tangible fixed assets, other than freehold land, at rates calculated to write off the cost, less estimated residual value, of each asset evenly over its expected useful life, as follows:

Freehold buildings	over 50 years
Leasehold land and buildings	over the lease term
Plant and machinery	over 5 years
Fixtures, fittings, tools and equipment	over 5 years

***Investments***

Investments in subsidiaries, associates and joint ventures are measured at cost less any accumulated impairment losses. Listed investments are measured at fair value. Unlisted investments are measured at fair value unless the value cannot be measured reliably, in which case they are measured at cost less any accumulated impairment losses. Changes in fair value are included in the profit and loss account.

***Stocks***

Stocks are measured at the lower of cost and estimated selling price less costs to complete and sell. Cost is determined using the first in first out method. The carrying amount of stock sold is recognised as an expense in the period in which the related revenue is recognised.

***Debtors***

Short term debtors are measured at transaction price (which is usually the invoice price), less any impairment losses for bad and doubtful debts. Loans and other financial assets are initially recognised at transaction price including any transaction costs and subsequently measured at amortised cost

determined using the effective interest method, less any impairment losses for bad and doubtful debts.

### ***Creditors***

Short term creditors are measured at transaction price (which is usually the invoice price). Loans and other financial liabilities are initially recognised at transaction price net of any transaction costs and subsequently measured at amortised cost determined using the effective interest method.

### ***Taxation***

A current tax liability is recognised for the tax payable on the taxable profit of the current and past periods. A current tax asset is recognised in respect of a tax loss that can be carried back to recover tax paid in a previous period. Deferred tax is recognised in respect of all timing differences between the recognition of income and expenses in the financial statements and their inclusion in tax assessments. 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. Deferred tax is measured using the tax rates and laws that have been enacted or substantively enacted by the reporting date and that are expected to apply to the reversal of the timing difference, except for revalued land and investment property where the tax rate that applies to the sale of the asset is used. Current and deferred tax assets and liabilities are not discounted.

### ***Provisions***

Provisions (ie liabilities of uncertain timing or amount) are recognised when there is an obligation at the reporting date as a result of a past event, it is probable that economic benefit will be transferred to settle the obligation and the amount of the obligation can be estimated reliably.

### ***Foreign currency translation***

Transactions in foreign currencies are initially recognised at the rate of exchange ruling at the date of the transaction. At the end of each reporting period foreign currency monetary items are translated at the closing rate of exchange. Non-monetary items that are measured at historical cost are translated at the rate ruling at the date of the transaction. All differences are charged to profit or loss.

### ***Leased assets***

A lease is classified as a finance lease if it transfers substantially all the risks and rewards incidental to ownership. All other leases are classified as operating leases. The rights of use and obligations under finance leases are initially recognised as assets and liabilities at amounts equal to the fair value of the leased assets or, if lower, the present value of the minimum lease payments. Minimum lease payments are apportioned between the finance charge and the reduction in the outstanding liability using the effective interest rate method. The finance charge is allocated to each period during the lease so as to produce a constant periodic rate of interest on the remaining balance of the liability. Leased assets are depreciated in accordance with the company's policy for tangible fixed assets. If there is no reasonable certainty that ownership will be obtained at the end of the lease term, the asset is depreciated over the lower of the lease term and its useful life. Operating lease payments are recognised as an expense on a straight line basis over the lease term.

### ***Pensions***

Contributions to defined contribution plans are expensed in the period to which they relate.

## **2 Exceptional items**

**2023**

**2022**

£

£

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- -

<b>3 Employees</b>	<b>2023</b>	<b>2022</b>
	<b>Number</b>	<b>Number</b>
Average number of persons employed by the company	2	2

<b>4 Intangible fixed assets</b>	<b>£</b>
Goodwill:	
<b>Cost</b>	
At 1 February 2022	25,000
Additions	-
Disposals	-
At 31 January 2023	25,000
<b>Amortisation</b>	
At 1 February 2022	-
Provided during the year	-
On disposals	-
At 31 January 2023	-
<b>Net book value</b>	
At 31 January 2023	25,000
At 31 January 2022	25,000

<b>5 Tangible fixed assets</b>				
	<b>Land and buildings</b>	<b>Plant and machinery etc</b>	<b>Motor vehicles</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Cost</b>				
At 1 February 2022	-	1,957	-	1,957
Additions	-	-	-	-
Surplus on revaluation	-	-	-	-
Disposals	-	-	-	-
At 31 January 2023	-	1,957	-	1,957
<b>Depreciation</b>				
At 1 February 2022	-	1,847	-	1,847
Charge for the year	-	22	-	22
Surplus on revaluation	-	-	-	-
On disposals	-	-	-	-
At 31 January 2023	-	1,869	-	1,869
<b>Net book value</b>				
At 31 January 2023	-	88	-	88



At 31 January 2022	-	110	-	110
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Freehold land and buildings:	<b>2023</b>	<b>2022</b>
	£	£
Historical cost	-	-
Cumulative depreciation based on historical cost	-	-
	-	-

## 6 Investments

	Investments in subsidiary undertakings	Other investments	Total
	£	£	£
<b>Cost</b>			
At 1 February 2022	-	-	-
Additions	-	-	-
Disposals	-	-	-
At 31 January 2023	-	-	-

## 7 Debtors

	<b>2023</b>	<b>2022</b>
	£	£
Trade debtors	3,723	-
Amounts owed by group undertakings and undertakings in which the company has a participating interest	-	-
Deferred tax asset	-	-
Other debtors	-	-
	3,723	-
Amounts due after more than one year included above	-	-

## 8 Creditors: amounts falling due within one year

	<b>2023</b>	<b>2022</b>
	£	£
Non-equity preference shares	-	-
Bank loans and overdrafts	-	-
Obligations under finance lease and hire purchase contracts	-	-
Trade creditors	1,200	-
Amounts owed to group undertakings and undertakings in which the company has a participating interest	-	-
Corporation tax	18,110	16,821
Other taxes and social security costs	4,497	4,964
Other creditors	3,462	3,462
	27,269	25,247

<b>9 Creditors: amounts falling due after one year</b>	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Non-equity preference shares	-	-
Bank loans	-	-
Obligations under finance lease and hire purchase contracts	-	-
Trade creditors	-	-
Amounts owed to group undertakings and undertakings in which the company has a participating interest	-	-
Other creditors	-	-
	<u>-</u>	<u>-</u>
	<u>-</u>	<u>-</u>

<b>10 Loans</b>	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Creditors include:		
Amounts payable otherwise than by instalment falling due for payment after more than five years	-	-
Instalments falling due for payment after more than five years	-	-
	<u>-</u>	<u>-</u>
	<u>-</u>	<u>-</u>
Secured bank loans	-	-
	<u>-</u>	<u>-</u>

<b>11 Revaluation reserve</b>	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
At 1 February 2022	-	-
Gain on revaluation of land and buildings	-	-
Deferred taxation arising on the revaluation of land and buildings	-	-
	<u>-</u>	<u>-</u>
At 31 January 2023	<u>-</u>	<u>-</u>

## **12 Events after the reporting date**

None.

<b>13 Capital commitments</b>	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Amounts contracted for but not provided in the accounts	-	-
	<u>-</u>	<u>-</u>

## **14 Pension commitments**

None.

<b>15 Other financial commitments</b>	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Total future minimum payments under non-cancellable operating leases	-	-

## 16 Contingent liabilities

None.

## 17 Off-balance sheet arrangements

None.

## 18 Loans to directors

<b>Description and conditions</b>	<b>B/fwd</b>	<b>Paid</b>	<b>Repaid</b>	<b>C/fwd</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
M Brooke				
[Loan 1]	-	-	-	-
[Loan 2]	-	-	-	-
	-	-	-	-

## 19 Guarantees made by the company on behalf of directors

<b>Main terms</b>	<b>Maximum liability</b>	<b>Amount paid and incurred</b>
	<b>£</b>	<b>£</b>
M Brooke		
[Guarantee 1]	-	-
[Guarantee 2]	-	-
	-	-

## 20 Related party transactions

None.

## 21 Controlling party

The Company is controlled by the Director.

## 22 Registered Office

3 Shaftesbury Close

West Moors

Ferndown

Dorset

BH22 0DZ

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