

REGISTERED NUMBER: 08004148 (England and Wales)

UNAUDITED FINANCIAL STATEMENTS
FOR THE PERIOD 1 APRIL 2022 TO 30 JUNE 2023
FOR
MCC OPTICAL SOLUTIONS LIMITED

**CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE PERIOD 1 APRIL 2022 TO 30 JUNE 2023**

	Page
Company Information	1
Balance Sheet	2
Notes to the Financial Statements	3

MCC OPTICAL SOLUTIONS LIMITED

**COMPANY INFORMATION
FOR THE PERIOD 1 APRIL 2022 TO 30 JUNE 2023**

DIRECTOR: M McCourt

REGISTERED OFFICE: 11 Merus Court
Meridian Business Park
Leicester
LE19 1RJ

REGISTERED NUMBER: 08004148 (England and Wales)

ACCOUNTANTS: Baker Tilly Mooney Moore
17 Clarendon Road
Belfast
BT1 3BG

BALANCE SHEET
30 JUNE 2023

		30.6.23	31.3.22
	Notes	£	£
CURRENT ASSETS			
Debtors	5	-	15,664
Cash at bank		<u>2,818</u>	<u>152</u>
		2,818	15,816
CREDITORS			
Amounts falling due within one year	6	<u>2,113</u>	<u>3,411</u>
NET CURRENT ASSETS		<u>705</u>	<u>12,405</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>705</u>	<u>12,405</u>
CAPITAL AND RESERVES			
Called up share capital		1	1
Retained earnings		<u>704</u>	<u>12,404</u>
		<u>705</u>	<u>12,405</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the period ended 30 June 2023.

The members have not required the company to obtain an audit of its financial statements for the period ended 30 June 2023 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.

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

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 25 March 2024 and were signed by:

M McCourt - Director

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD 1 APRIL 2022 TO 30 JUNE 2023**

1. STATUTORY INFORMATION

MCC Optical Solutions 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.

The presentation currency of the financial statements is the Pound Sterling (£).

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.

Critical accounting judgements and key sources of estimation uncertainty

In preparing these financial statements the directors have not had to make any significant judgements or estimates.

Turnover

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

Tangible fixed assets

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

Taxation

Taxation for the period 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 period 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.

3. EMPLOYEES AND DIRECTORS

The average number of employees during the period was NIL (2022 - 2).

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE PERIOD 1 APRIL 2022 TO 30 JUNE 2023

4. TANGIBLE FIXED ASSETS

	Plant and machinery etc £
COST	
At 1 April 2022	2,070
Disposals	(2,070)
At 30 June 2023	-
DEPRECIATION	
At 1 April 2022	2,070
Eliminated on disposal	(2,070)
At 30 June 2023	-
NET BOOK VALUE	
At 30 June 2023	-

5. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	30.6.23	31.3.22
	£	£
Other debtors	-	15,664

6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	30.6.23	31.3.22
	£	£
Trade creditors	-	380
Taxation and social security	1,419	(277)
Other creditors	694	3,308
	<u>2,113</u>	<u>3,411</u>

7. CONTINGENT LIABILITIES

A contingent liability may exist in respect of a repayment of grant income to HM Revenue and Customs should the conditions under which a grant was awarded to the company not be met. Due to the nature of these contingencies, it is not currently possible to estimate the likelihood of this occurring, nor quantify the financial effect or provide an indication of timing as to the potential liability that may arise.

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.