Registered number
08199340

Osman Mughal MBCS Ltd

Unaudited Filleted Accounts

31 August 2018

Osman Mughal MBCS Ltd

Registered number: 08199340

Balance Sheet

as at 31 August 2018

	Notes		2018		2017
			£		£
Fixed assets					
Tangible assets	3		4,155		1,084
Current assets					
Debtors	4	14,340		43,948	
Cash at bank and in hand		10,000		4,001	
		24,340		47,949	
Creditors: amounts falling due within one year	5	(18,815)		(18,861)	
Net current assets			5,525		29,088
Net assets			9,680		30,172
Capital and reserves					
Called up share capital			2		2
Profit and loss account			9,678		30,170
Shareholders' funds			9,680		30,172

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.

Osman Mughal

Director

Approved by the board on 15 May 2019

Osman Mughal MBCS Ltd
Notes to the Accounts
for the year ended 31 August 2018

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 rendering of services.

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, at rates calculated to write off the cost, less estimated residual value, of each asset evenly over its expected useful life, as follows:

Fixtures, fittings, tools and equipment	20% reducing balance

Debtors

Short term debtors are measured at transaction price (which is usually the invoice price), less any impairment losses for bad and doubtful debts.

Creditors

Short term creditors are measured at transaction price (which is usually the invoice price).

Taxation

A current tax liability is recognised for the tax payable on the taxable profit of the current and past periods.

2 Employees	**2018**	**2017**
	Number	**Number**
Average number of persons employed by the company	4	4

3 Tangible fixed assets

	Plant and machinery etc
	£
Cost	
At 1 September 2017	1,151

Additions	3,288
At 31 August 2018	4,439
Depreciation	
At 1 September 2017	67
Charge for the year	217
At 31 August 2018	284
Net book value	
At 31 August 2018	4,155
At 31 August 2017	1,084

4 Debtors

	2018	2017
	£	£
Trade debtors	12,960	5,400
Other debtors	1,380	38,548
	14,340	43,948

5 Creditors: amounts falling due within one year

	2018	2017
	£	£
Bank loans and overdrafts	5,781	1,559
Trade creditors	10	-
Taxation and social security costs	13,024	17,197
Other creditors	-	105
	18,815	18,861

6 Loans to directors

Description and conditions	B/fwd	Paid	Repaid	C/fwd
	£	£	£	£
Osman Mughal				
Director Loan	36,433	-	(36,433)	-
	36,433	-	(36,433)	-

The loan was unsecured, interest free and repaid in full.

7 Controlling party

In the opinion of the director, the company is solely controlled by Osman Mughal.

8 Other information

Osman Mughal MBCS Ltd is a private company limited by shares and incorporated in England.
Its registered office is:

32 Salisbury Road

Moseley

Birmingham

B13 8JT