

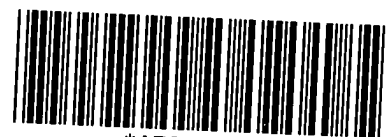
Company registration number: 08302218

**MM Business (UK) Limited**

**Unaudited filleted financial statements**

**30 September 2017**

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COMPANIES HOUSE

# **MM Business (UK) Limited**

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**MM Business (UK) Limited**

**Directors and other information**

<b>Director</b>	M C Sheldon
<b>Company number</b>	08302218
<b>Registered office</b>	17 Central Buildings Market Place Thirsk North Yorkshire YO7 1HD
<b>Accountants</b>	The Barker Partnership 17 Central Buildings Market Place Thirsk North Yorkshire YO7 1HD

**MM Business (UK) Limited**

**Chartered accountants report to the director on the preparation of the  
unaudited statutory financial statements of MM Business (UK) Limited  
Period ended 30 September 2017**

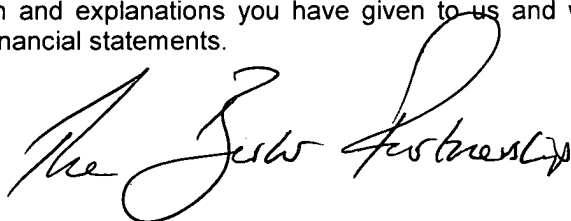
In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the financial statements of MM Business (UK) Limited for the period ended 30 September 2017 which comprise the Balance sheet, statement of changes in equity and related notes from the company's 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 <http://www.icaew.com/en/members/regulations-standards-and-guidance/>.

This report is made solely to the director of MM Business (UK) Limited, as a body, in accordance with the terms of our engagement letter dated 21 November 2012. Our work has been undertaken solely to prepare for your approval the financial statements of MM Business (UK) Limited and state those matters that we have agreed to state to them, as a body, in this report in accordance with the ICAEW Technical Release 07/16 AAF. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than MM Business (UK) Limited and its director as a body for our work or for this report.

It is your duty to ensure that MM Business (UK) Limited has kept adequate accounting records and to prepare statutory financial statements that give a true and fair view of the assets, liabilities, financial position and loss of MM Business (UK) Limited. You consider that MM Business (UK) Limited is exempt from the statutory audit requirement for the period.

We have not been instructed to carry out an audit or a review of the financial statements of MM Business (UK) 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 statutory financial statements.



The Barker Partnership  
Chartered Accountants  
17 Central Buildings  
Market Place  
Thirsk  
North Yorkshire  
YO7 1HD

19 June 2018

**MM Business (UK) Limited**

**Balance sheet  
30 September 2017**

	Note	30/09/17 £	£	30/11/16 £	£
<b>Current assets</b>					
Cash at bank and in hand		316		20	
		<u>316</u>		<u>20</u>	
<b>Creditors: amounts falling due within one year</b>	4	(299)		-	
<b>Net current assets</b>			17		20
<b>Total assets less current liabilities</b>			<u>17</u>		<u>20</u>
<b>Net assets</b>			<u>17</u>		<u>20</u>
<b>Capital and reserves</b>					
Called up share capital			20		20
Profit and loss account			(3)		-
<b>Shareholders funds</b>			<u>17</u>		<u>20</u>

The notes on pages 6 to 7 form part of these financial statements.

**MM Business (UK) Limited**

**Balance sheet (continued)**

**30 September 2017**

For the period ending 30 September 2017 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

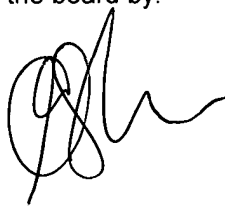
**Director's responsibilities:**

- The members have not required the company to obtain an audit of its financial statements for the period in question in accordance with section 476;
- The director acknowledges their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

These financial statements have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

In accordance with section 444 of the Companies Act 2006, the Profit and loss account has not been delivered.

These financial statements were approved by the board of directors and authorised for issue on 19 June 2018, and are signed on behalf of the board by:



M C Sheldon  
Director

Company registration number: 08302218

**The notes on pages 6 to 7 form part of these financial statements.**

**MM Business (UK) Limited**

**Statement of changes in equity  
Period ended 30 September 2017**

	Called up share capital £	Profit and loss account £	<b>Total £</b>
<b>At 1 December 2015</b>	20	-	20
(Loss)/profit for the period	-	-	-
<b>Total comprehensive income for the period</b>	-	-	-
<b>At 30 November 2016 and 1 November 2016</b>	20	-	20
(Loss)/profit for the period	-	(3)	(3)
<b>Total comprehensive income for the period</b>	-	(3)	(3)
<b>At 30 September 2017</b>	20	(3)	17

## **MM Business (UK) Limited**

### **Notes to the financial statements Period ended 30 September 2017**

#### **1. General information**

The company is a private company limited by shares, registered in England and Wales. The address of the registered office is 17 Central Buildings, Market Place, Thirsk, North Yorkshire, YO7 1HD. The principal activity of the company is the Provision of Energy, water and general utilities consultancy.

#### **2. Statement of compliance**

These financial statements have been prepared in compliance with the provisions of FRS 102, Section 1A, 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

#### **3. Accounting policies**

##### **Basis of preparation**

The financial statements have been prepared on the historical cost basis. The financial statements are prepared in sterling, which is the functional currency of the entity.

##### **Transition to FRS 102**

The entity transitioned from previous UK GAAP to FRS 102 as at 1 December 2015. Details of how FRS 102 has affected the reported financial position and financial performance is given in note 5.

##### **Turnover**

Turnover is measured at the fair value of the consideration received or receivable for goods supplied and services rendered, net of discounts and Value Added Tax.

Revenue from the sale of goods is recognised when the significant risks and rewards of ownership have transferred to the buyer, usually on despatch of the goods; the amount of revenue can be measured reliably; it is probable that the associated economic benefits will flow to the entity and the costs incurred or to be incurred in respect of the transactions can be measured reliably.

##### **Taxation**

The taxation expense represents the aggregate amount of current and deferred tax recognised in the reporting period. Tax is recognised in the statement of comprehensive income, except to the extent that it relates to items recognised in other comprehensive income or directly in capital and reserves. In this case, tax is recognised in other comprehensive income or directly in capital and reserves, respectively.

Current tax is recognised on taxable profit for the current and past periods. Current tax is measured at the amounts of tax expected to pay or recover using the tax rates and laws that have been enacted or substantively enacted at the reporting date.

Deferred tax is recognised in respect of all timing differences at the reporting date. Unrelieved tax losses and other deferred tax assets are recognised 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 that are expected to apply to the reversal of the timing difference.

##### **Financial instruments**

A financial asset or a financial liability is recognised only when the entity becomes a party to the contractual provisions of the instrument.

**MM Business (UK) Limited**

**Notes to the financial statements (continued)**  
**Period ended 30 September 2017**

**4. Creditors: amounts falling due within one year**

	<b>30/09/17</b>	<b>30/11/16</b>
	<b>£</b>	<b>£</b>
Social security and other taxes	49	-
Other creditors	250	-
	<u>299</u>	<u>-</u>

**5. Transition to FRS 102**

These are the first financial statements that comply with FRS 102. The company transitioned to FRS 102 on 1 December 2015.

**Reconciliation of equity**

No transitional adjustments were required.

**Reconciliation of profit or loss for the period**

No transitional adjustments were required.