

**Registered Number SC268978**

**MPCNHS Limited**

**Abbreviated Accounts**

**30 April 2015**

MPCNHS Limited

Registered Number SC268978

**Balance Sheet as at 30 April 2015**

	Notes	2015	2014
		£	£
<b>Fixed assets</b>	2		
Tangible		200,508	200,508
		<u>200,508</u>	<u>200,508</u>
<b>Current assets</b>			
Cash at bank and in hand		9,782	2,484
Total current assets		<u>9,782</u>	<u>2,484</u>
<b>Creditors: amounts falling due within one year</b>		(115,301)	(115,448)
<b>Net current assets (liabilities)</b>		(105,519)	(112,964)
<b>Total assets less current liabilities</b>		<u>94,989</u>	<u>87,544</u>
<b>Total net assets (liabilities)</b>		<u>94,989</u>	<u>87,544</u>
<b>Capital and reserves</b>			
Called up share capital	4	75	75
Other reserves		25	25
Profit and loss account		94,889	87,444

**Shareholders funds**

94,989

87,544

- a. For the year ending 30 April 2015 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.
- b. The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.
- c. The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.
- d. These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

Approved by the board on 03 February 2016

And signed on their behalf by:

**Mrs N A Hutcheon, Director**

**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 1068 of the Companies Act 2006.**

## Notes to the Abbreviated Accounts

For the year ending 30 April 2015

### 1 Accounting policies

#### Basis of accounting

The financial statements have been prepared under the historical cost convention, and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008).

#### Investment properties

Investment properties are shown at their open market value. The surplus or deficit arising from the annual revaluation is transferred to the investment revaluation reserve unless a deficit, or its reversal, on an individual investment property is expected to be permanent, in which case it is recognised in the profit and loss account for the year. This is in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008) which, unlike the Companies Act 2006, does not require depreciation of investment properties. Investment properties are held for their investment potential and not for use by the company and so their current value is of prime importance. The departure from the provisions of the Act is required in order to give a true and fair view.

#### Fixed Assets

All fixed assets are initially recorded at cost.

#### Financial Instruments

Financial instruments are classified and accounted for, according to the substance of the contractual arrangement, as either financial assets, financial liabilities or equity instruments. An equity instrument is any contract that evidences a residual interest in the assets of the company after deducting all of its liabilities.

### 2 Fixed Assets

	<b>Tangible Assets</b>	<b>Total</b>
<b>Cost or valuation</b>	<b>£</b>	<b>£</b>
At 01 May 2014	200,508	200,508
At 30 April 2015	200,508	200,508
<b>Net Book Value</b>		
At 30 April 2015	200,508	200,508
At 30 April 2014	200,508	200,508

### 3 Creditors: amounts falling due after more than one year

#### 4 Share capital

	2015	2014
	£	£
<b>Authorised share capital:</b>		
10000 Ordinary of £1 each	10,000	10,000
<b>Allotted, called up and fully paid:</b>		
75 Ordinary of £1 each	75	75