

Registered number: SC394383

**MHBL (HOLDINGS) LTD**  
**ABBREVIATED ACCOUNTS**  
**FOR THE YEAR ENDED 31 MARCH 2015**

WEDNESDAY



SCT \*S4ME8DIQ\* #327  
16/12/2015  
COMPANIES HOUSE

## **MHBL (HOLDINGS) LTD**

The following reproduces the text of the report in respect of the company's annual financial statements, from which the abbreviated accounts (set out on pages 2 to 3) have been prepared.

### **REPORT TO THE DIRECTORS ON THE PREPARATION OF THE UNAUDITED STATUTORY FINANCIAL STATEMENTS OF MHBL (HOLDINGS) LTD FOR THE YEAR ENDED 31 MARCH 2015**

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the financial statements of MHBL (Holdings) Ltd for the year ended 31 March 2015 which comprise the Profit and loss account, the Balance sheet and the related notes from the company's accounting records and from information and explanations you have given to us.

As a member firm of the Institute of Chartered Accountants of Scotland, we are subject to its ethical and other professional requirements which are detailed at <http://www.icas.org.uk/accountspreparationguidance>.

This report is made solely to the Board of directors of MHBL (Holdings) Ltd, as a body, in accordance with the terms of our engagement letter dated 13 March 2013. Our work has been undertaken solely to prepare for your approval the financial statements of MHBL (Holdings) Ltd and state those matters that we have agreed to state to the Board of directors of MHBL (Holdings) Ltd, as a body, in this report in accordance with the requirements of the Institute of Chartered Accountants of Scotland as detailed at <http://www.icas.org.uk/accountspreparationguidance>. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than MHBL (Holdings) Ltd and its Board of directors, as a body, for our work or for this report.

It is your duty to ensure that MHBL (Holdings) Ltd has kept adequate accounting records and to prepare statutory financial statements that give a true and fair view of the company's assets, liabilities, financial position and profit. You consider that MHBL (Holdings) Ltd is exempt from the statutory audit requirement for the year.

We have not been instructed to carry out an audit or review of the financial statements of MHBL (Holdings) Ltd. 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.



**EQ Accountants LLP**  
Chartered Accountants  
Pentland House  
Saltire Centre  
Glenrothes  
Fife  
KY6 2AH

Date: 15 December 2015

**MHBL (HOLDINGS) LTD**  
**REGISTERED NUMBER: SC394383**

**ABBREVIATED BALANCE SHEET**  
**AS AT 31 MARCH 2015**

	Note	2015 £	2014 £
<b>FIXED ASSETS</b>			
Investments	2	200	200
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>200</u>	<u>200</u>
<b>CAPITAL AND RESERVES</b>			
Called up share capital	3	200	200
<b>SHAREHOLDERS' FUNDS</b>		<u>200</u>	<u>200</u>

The directors consider that the company is entitled to exemption from the requirement to have an audit under the provisions of section 477 of the Companies Act 2006 ("the Act") and members have not required the company to obtain an audit for the year in question in accordance with section 476 of the Act.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and for preparing financial statements which give a true and fair view of the state of affairs of the company as at 31 March 2015 and of its profit for the year in accordance with the requirements of sections 394 and 395 of the Act and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

The abbreviated accounts, which have been prepared in accordance with the provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006, were approved and authorised for issue by the board and were signed on its behalf on



Mr A J Kerr  
Director

10-12-2015

The notes on page 3 form part of these financial statements.

## MHBL (HOLDINGS) LTD

### NOTES TO THE ABBREVIATED ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2015

#### 1. ACCOUNTING POLICIES

##### 1.1 Basis of preparation of financial statements

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

##### 1.2 Investments

Investments held as fixed assets are shown at cost less provision for impairment.

#### 2. FIXED ASSET INVESTMENTS

	£
<b>Cost or valuation</b>	
At 1 April 2014 and 31 March 2015	<u>200</u>
<b>Net book value</b>	
At 31 March 2015	<u>200</u>
At 31 March 2014	<u>200</u>

##### Subsidiary undertakings

The following were subsidiary undertakings of the company:

Name	Class of shares	Holding
McHardy Financial Ltd	Ordinary £1	100%

The aggregate of the share capital and reserves as at 31 March 2015 and of the profit or loss for the year ended on that date for the subsidiary undertakings were as follows:

Name	Aggregate of share capital and reserves £	Profit/(loss) £
McHardy Financial Ltd	<u>489,410</u>	<u>134,784</u>

#### 3. SHARE CAPITAL

	2015 £	2014 £
<b>Allotted, called up and fully paid</b>		
200 ordinary shares of £1 each	<u>200</u>	<u>200</u>