

MASTERCLASS ANALYSIS LIMITED

UNAUDITED

ABBREVIATED ACCOUNTS

FOR THE YEAR ENDED

31 AUGUST 2016



Chartered Accountants and
Chartered Tax Advisers
Statutory Auditors

MASTERCLASS ANALYSIS LIMITED
REGISTERED NUMBER: 03418037

ABBREVIATED BALANCE SHEET
AS AT 31 AUGUST 2016

	Note	2016 £	2015 £
FIXED ASSETS			
Tangible assets	2	644	1,026
Investments	3	<u>1,249,201</u>	<u>1,266,115</u>
		1,249,845	1,267,141
CURRENT ASSETS			
Debtors		28,434	-
Cash at bank		<u>122,406</u>	<u>67,563</u>
		150,840	67,563
CREDITORS: amounts falling due within one year		<u>(61,981)</u>	<u>(42,221)</u>
NET CURRENT ASSETS		<u>88,859</u>	<u>25,342</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>1,338,704</u>	<u>1,292,483</u>
PROVISIONS FOR LIABILITIES			
Deferred tax		<u>(205)</u>	<u>(205)</u>
NET ASSETS		<u><u>1,338,499</u></u>	<u><u>1,292,278</u></u>
CAPITAL AND RESERVES			
Called up share capital	4	2	2
Profit and loss account		<u>1,338,497</u>	<u>1,292,276</u>
SHAREHOLDERS' FUNDS		<u><u>1,338,499</u></u>	<u><u>1,292,278</u></u>

For the year ending 31 August 2016 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 ("the Act") relating to small companies.

Director's responsibilities:

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

The abbreviated accounts, which have been prepared in accordance with the special 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

30 June 2017.

Mr N D Hoare
Director

The notes on pages 2 to 3 form part of these financial statements.

MASTERCLASS ANALYSIS LIMITED

NOTES TO THE ABBREVIATED ACCOUNTS FOR THE YEAR ENDED 31 AUGUST 2016

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 January 2015).

1.2 Turnover

Turnover comprises revenue recognised by the company in respect of goods and services supplied during the year, exclusive of Value Added Tax and trade discounts.

Revenue in respect of service contracts is recognised when the company obtains the right to receive consideration for the services rendered to its customer.

1.3 Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost of fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Office equipment	-	25% straight line
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1.4 Investments

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

1.5 Deferred taxation

Full provision is made for deferred tax assets and liabilities arising from all timing differences between the recognition of gains and losses in the financial statements and recognition in the tax computation.

A net deferred tax asset is recognised only if it can be regarded as more likely than not that there will be suitable taxable profits from which the future reversal of the underlying timing differences can be deducted.

Deferred tax assets and liabilities are calculated at the tax rates expected to be effective at the time the timing differences are expected to reverse.

Deferred tax assets and liabilities are not discounted.

MASTERCLASS ANALYSIS LIMITED

**NOTES TO THE ABBREVIATED ACCOUNTS
FOR THE YEAR ENDED 31 AUGUST 2016**

2. TANGIBLE FIXED ASSETS

	£
Cost	
At 1 September 2015	8,240
Additions	394
At 31 August 2016	<u>8,634</u>
Depreciation	
At 1 September 2015	7,214
Charge for the year	776
At 31 August 2016	<u>7,990</u>
Net book value	
At 31 August 2016	<u>644</u>
At 31 August 2015	<u>1,026</u>

3. FIXED ASSET INVESTMENTS

Cost or valuation	
At 1 September 2015	1,266,115
Additions	16,713
Disposals	<u>(33,627)</u>
At 31 August 2016	<u>1,249,201</u>
Net book value	
At 31 August 2016	<u>1,249,201</u>
At 31 August 2015	<u>1,266,115</u>

4. SHARE CAPITAL

	2016 £	2015 £
Allotted, called up and fully paid		
2 Ordinary shares of £1 each	<u>2</u>	<u>2</u>

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.