

COMPANIES HOUSE
ACCOUNTS FOR FILING

Registered number
03418037

REF NO

MASTERCLASS ANALYSIS LIMITED

Report and Unaudited Accounts

31 August 2014

M P SAUNDERS CO LIMITED
Chartered Accountants
2ND FLOOR
WALSINGHAM HOUSE
1331 -1337 HIGH ROAD
WHETSTONE
LONDON N20 9HR

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COMPANIES HOUSE

MASTERCLASS ANALYSIS LIMITED

Registered number: 03418037

Directors' Report

The directors present their report and accounts for the year ended 31 August 2014.

Principal activities

The company's principal activity during the year continued to be that of bespoke stockbroking and business solutions.

Directors

The following persons served as directors during the year:

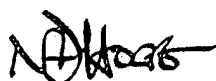
Mr. N D Hoare

Ms. L M Moroney

Small company provisions

This report has been prepared in accordance with the provisions in Part 15 of the Companies Act 2006 applicable to companies subject to the small companies regime.

This report was approved by the board on 28 May 2015 and signed on its behalf.



Mr. N D Hoare
Director

MASTERCLASS ANALYSIS LIMITED

Chartered Accountants' report to the board of directors on the preparation of the unaudited statutory accounts of MASTERCLASS ANALYSIS LIMITED for the year ended 31 August 2014

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the accounts of MASTERCLASS ANALYSIS LIMITED for the year ended 31 August 2014 which comprise of 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 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 icaew.com/membershandbook.

This report is made solely to the Board of Directors of MASTERCLASS ANALYSIS LIMITED, as a body, in accordance with the terms of our engagement letter dated 4 August 2005. Our work has been undertaken solely to prepare for your approval the accounts of MASTERCLASS ANALYSIS LIMITED and state those matters that we have agreed to state to the Board of Directors of MASTERCLASS ANALYSIS LIMITED, as a body, in this report in accordance with AAF 2/10 as detailed at icaew.com/compilation. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than MASTERCLASS ANALYSIS LIMITED and its Board of Directors as a body for our work or for this report.

It is your duty to ensure that MASTERCLASS ANALYSIS LIMITED has kept adequate accounting records and to prepare statutory accounts that give a true and fair view of the assets, liabilities, financial position and profit of MASTERCLASS ANALYSIS LIMITED. You consider that MASTERCLASS ANALYSIS LIMITED is exempt from the statutory audit requirement for the year ended 31 August 2014.

We have not been instructed to carry out an audit or a review of the accounts of MASTERCLASS ANALYSIS 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 accounts.



M P SAUNDERS CO LIMITED
Chartered Accountants
2ND FLOOR
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WHETSTONE
LONDON N20 9HR

28 May 2015

M P SAUNDERS CO LIMITED
Chartered Accountants
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WALSINGHAM HOUSE
1331 -1337 HIGH ROAD
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MASTERCLASS ANALYSIS LIMITED
Profit and Loss Account
for the year ended 31 August 2014

	Notes	2014 £	2013 £
Turnover		185,600	161,975
Administrative expenses		(58,370)	(23,015)
Operating profit	2	127,230	138,960
Income from investments		48,665	55,118
Interest receivable		40	41
Profit on ordinary activities before taxation		175,935	194,119
Tax on profit on ordinary activities	3	(25,454)	(27,800)
Profit for the financial year		150,481	166,319

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CHARTERED ACCOUNTANTS

1992
 1993
 1994

MASTERCLASS ANALYSIS LIMITED
Balance Sheet
as at 31 August 2014

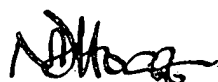
	Notes	2014 £	2013 £
Fixed assets			
Tangible assets	4	671	556
Investments	5	1,267,151	1,133,394
		<u>1,267,822</u>	<u>1,133,950</u>
Current assets			
Cash at bank and in hand		160,411	185,780
Creditors: amounts falling due within one year	6	(149,063)	(151,064)
Net current assets		<u>11,348</u>	<u>34,716</u>
Total assets less current liabilities		<u>1,279,170</u>	<u>1,168,666</u>
Provisions for liabilities	7	(134)	(111)
Net assets		<u>1,279,036</u>	<u>1,168,555</u>
Capital and reserves			
Called up share capital	8	100	100
Profit and loss account	9	1,278,936	1,168,455
Shareholders' funds		<u>1,279,036</u>	<u>1,168,555</u>

The directors are 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 directors acknowledge their 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 in accordance with the provisions in Part 15 of the Companies Act 2006 applicable to companies subject to the small companies regime.



Mr. N D Hoare
 Director

Approved by the board on 28 May 2015

MASTERCLASS ANALYSIS LIMITED
Notes to the Accounts
for the year ended 31 August 2014

1 Accounting policies

Basis of preparation

The accounts have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2015).

Turnover

Turnover represents the value, net of value added tax and discounts, of goods provided to customers and work carried out in respect of services provided to customers.

Depreciation

Depreciation has been provided at the following rates in order to write off the assets over their estimated useful lives.

Equipment 25% straight line

Deferred taxation

Full provision is made for deferred taxation resulting from timing differences between the recognition of gains and losses in the accounts and their recognition for tax purposes. Deferred taxation is calculated on an un-discounted basis at the tax rates which are expected to apply in the periods when the timing differences will reverse.

2 Operating profit	2014	2013
	£	£
This is stated after charging:		
Depreciation of owned fixed assets	185	185
Directors' remuneration	20,400	20,400

3 Taxation	2014	2013
	£	£
UK corporation tax	25,431	27,837
Deferred tax	23	(37)
	25,454	27,800

MASTERCLASS ANALYSIS LIMITED
Notes to the Accounts
for the year ended 31 August 2014

4 Tangible fixed assets

	Equipment £
Cost	
At 1 September 2013	7,243
Additions	300
At 31 August 2014	<u>7,543</u>
Depreciation	
At 1 September 2013	6,687
Charge for the year	185
At 31 August 2014	<u>6,872</u>
Net book value	
At 31 August 2014	<u>671</u>
At 31 August 2013	<u>556</u>

5 Investments

	Other investments £
Cost	
At 1 September 2013	1,133,394
Additions	283,757
Disposals	(150,000)
At 31 August 2014	<u>1,267,151</u>
Other investments	
	2014
	£
Listed investments	<u>1,267,151</u>
	2013
	£
	<u>1,133,394</u>

6 Creditors: amounts falling due within one year

	2014 £	2013 £
Directors Loan Account	105,444	105,444
Corporation tax	25,431	27,837
Other taxes and social security costs	12,470	1,480
Other creditors	5,718	16,303
	<u>149,063</u>	<u>151,064</u>

MASTERCLASS ANALYSIS LIMITED
Notes to the Accounts
for the year ended 31 August 2014

7 Provisions for liabilities

Deferred taxation:	2014	2013
	£	£
Accelerated capital allowances	134	111
	<hr/>	<hr/>
	2014	2013
	£	£
At 1 September	111	148
Deferred tax charge in profit and loss account	23	(37)
	<hr/>	<hr/>
At 31 August	134	111

8 Share capital

	Nominal value	2014 Number	2014 £	2013 £
Allotted, called up and fully paid:				
Ordinary shares	£1 each	100	100	100

9 Profit and loss account

	2014 £	2013 £
At 1 September 2013	1,168,455	1,168,455
Profit for the year	150,481	150,481
Dividends	(40,000)	(100,000)
	<hr/>	<hr/>
At 31 August 2014	1,278,936	1,218,936

10 Dividends

	2014 £	2013 £
Dividends for which the company became liable during the year:		
Dividends paid	40,000	100,000

11 Ultimate controlling party

The company is controlled by N D Hoare and L M Moroney by virtue of having ownership of 100% of the issued ordinary share capital in the company.