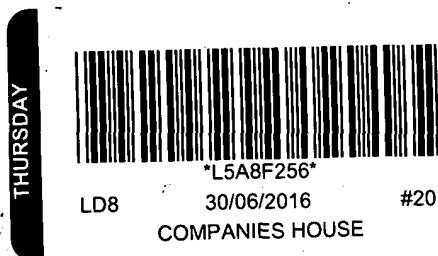


**M C CONSTRUCTION EQUIPMENT LIMITED
ABBREVIATED ACCOUNTS
FOR THE YEAR ENDED 30 SEPTEMBER 2015**



Hanberry & Co

Chartered Certified Accountants
20 Peterborough Road
Harrow
Middlesex
HA1 2BQ

**M C Construction Equipment Limited
Special Auditor's Report
For The Year Ended 30 September 2015**

Independent Auditor's Report to the Members of M C Construction Equipment Limited Under Section 449 of the Companies Act 2006

We have examined the abbreviated accounts set out on pages 4 to 5, together with the financial statements of M C Construction Equipment Limited for the year ended 30 September 2015 prepared under section 396 of the Companies Act 2006.

This report is made solely to the company, in accordance with section 449 of the Companies Act 2006. Our work has been undertaken so that we might state to the company those matters we are required to state to it in a special auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company, for our work, for this report, or for the opinions we have formed.

Respective Responsibilities of Directors and Auditors

The directors are responsible for preparing the abbreviated accounts in accordance with section 444 of the Companies Act 2006. It is our responsibility to form an independent opinion as to whether the company is entitled to deliver abbreviated accounts to the Registrar of Companies and whether the abbreviated accounts have been properly prepared in accordance with the regulations made under that section and to report our opinion to you.

Basis of Opinion

We conducted our work in accordance with Bulletin 2008/4 issued by the Auditing Practices Board. In accordance with that Bulletin we have carried out the procedures we consider necessary to confirm, by reference to the financial statements, that the company is entitled to deliver abbreviated accounts and that the abbreviated accounts to be delivered are properly prepared.

Opinion

In our opinion the company is entitled to deliver abbreviated accounts prepared in accordance with section 444 (3) of the Companies Act 2006, and the abbreviated accounts have been properly prepared in accordance with the regulations made under that section.



P J Hanberry (Senior Statutory Auditor)
for and on behalf of Hanberry & Co, Statutory Auditor

21/06/2016

M C Construction Equipment Limited
Company No. 03108168
Abbreviated Balance Sheet 30 September 2015

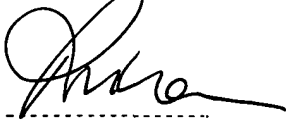
		2015		2014	
	Notes	£	£	£	£
FIXED ASSETS					
Tangible Assets	2		80,319		114,362
			80,319		114,362
CURRENT ASSETS					
Stocks		513,300		529,171	
Debtors		477,238		948,884	
Cash at bank and in hand		2,095,962		1,411,965	
		3,086,500		2,890,020	
Creditors: Amounts Falling Due Within One Year		(495,507)		(434,030)	
NET CURRENT ASSETS (LIABILITIES)			2,590,993		2,455,990
TOTAL ASSETS LESS CURRENT LIABILITIES			2,671,312		2,570,352
PROVISIONS FOR LIABILITIES					
Deferred Taxation			(10,122)		(16,414)
NET ASSETS			2,661,190		2,553,938
CAPITAL AND RESERVES					
Called up share capital	3		100		100
Profit and Loss Account			2,661,090		2,553,838
SHAREHOLDERS' FUNDS			2,661,190		2,553,938

M C Construction Equipment Limited
Company No. 03108168
Abbreviated Balance Sheet (continued) 30 September 2015

Directors' responsibilities:

- These abbreviated accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with the Financial Reporting Standard for Smaller Entities (effective 2008).

On behalf of the board



Mr P M Marron

21/06/2016

M C Construction Equipment Limited
Notes to the Abbreviated Accounts
For The Year Ended 30 September 2015

1. Accounting Policies

1.1. Basis of Preparation of Financial Statements

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

1.2. Turnover

Turnover comprises the invoiced value of goods and services supplied by the company, net of Value Added Tax and trade discounts.

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 the fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Plant & Machinery	25% written down value
Motor Vehicles	25% written down value
Fixtures & Fittings	25% written down value

1.4. Stocks and Work in Progress

Stocks and work in progress are valued at the lower of cost and net realisable value after making due allowance for obsolete and slow-moving stocks. Cost includes all direct costs and an appropriate proportion of fixed and variable overheads. Work-in-progress is reflected in the accounts on a contract by contract basis by recording turnover and related costs as contract activity progresses.

1.5. Deferred Taxation

The charge for taxation takes into account taxation deferred as a result of timing differences between the treatment of certain items for taxation and accounting purposes. In general, deferred taxation is recognised in respect of timing differences that have originated but not reversed at the balance sheet date. However, deferred tax assets are recognised only to the extent that the directors consider that it is 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 taxation is measured on a non-discounted basis at the tax rates that are expected to apply in periods in which the timing differences reverse, based on tax rates and the law enacted or substantively enacted at the balance sheet date.

M C Construction Equipment Limited
Notes to the Abbreviated Accounts (continued)
For The Year Ended 30 September 2015

2. Tangible Assets

	Total
Cost	£
As at 1 October 2014	250,637
Additions	24,375
Disposals	(43,975)
As at 30 September 2015	<u>231,037</u>
Depreciation	
As at 1 October 2014	136,275
Provided during the period	26,774
Disposals	(12,331)
As at 30 September 2015	<u>150,718</u>
Net Book Value	
As at 30 September 2015	<u>80,319</u>
As at 1 October 2014	<u>114,362</u>

3. Share Capital

	Value	Number	2015	2014
Allotted, called up and fully paid	£		£	£
Ordinary shares	1.000	100	100	100

4. Ultimate Parent Undertaking and Controlling Party

On 23 March 2015 the company became a 76% owned subsidiary of MC Marron Group Limited, a company incorporated in the United Kingdom.

The only group in which the results of the company are consolidated is that headed by MC Marron Group Limited. The consolidated accounts of this group are available to the public at Companies House.