

MPI Trading Ltd

Unaudited Abbreviated Accounts

for the Year Ended 30 September 2015

Booth & Co
Chartered Certified Accountants
The Hermitage
15A Shenfield Road
Brentwood
Essex
CM15 8AG

MPI Trading Ltd
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The following reproduces the text of the accountants' report in respect of the company's annual financial statements, from which the abbreviated accounts (set out on pages 2 to 4) have been prepared.

**Chartered Certified Accountants' Report to the Director on the Preparation of the Unaudited
Statutory Accounts of
MPI Trading Ltd
for the Year Ended 30 September 2015**

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the accounts of MPI Trading Ltd for the year ended 30 September 2015 set out on pages 2 to 4 from the company's accounting records and from information and explanations you have given us.

As a practising member firm of the Association of Chartered Certified Accountants, we are subject to its ethical and other professional requirements which are detailed at <http://rulebook.accaglobal.com>.

This report is made solely to the Board of Directors of MPI Trading Ltd, as a body, in accordance with the terms of our engagement letter. Our work has been undertaken solely to prepare for your approval the accounts of MPI Trading Ltd and state those matters that we have agreed to state to them, as a body, in this report in accordance with the requirements of the Association of Chartered Certified Accountants as detailed at <http://www.accaglobal.com/factsheet163>. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than MPI Trading Ltd and its Board of Directors as a body for our work or for this report.

It is your duty to ensure that MPI Trading Ltd has kept adequate accounting records and to prepare statutory accounts that give a true and fair view of the assets, liabilities, financial position and loss of MPI Trading Ltd. You consider that MPI Trading Ltd is exempt from the statutory audit requirement for the year.

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

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Booth & Co
Chartered Certified Accountants
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27 June 2016

MPI Trading Ltd
(Registration number: 08229052)
Abbreviated Balance Sheet at 30 September 2015

	Note	2015 £	2014 £
Fixed assets			
Tangible fixed assets		1,318	1,758
Current assets			
Debtors		5,615	9,085
Cash at bank and in hand		10,123	14,248
		15,738	23,333
Creditors: Amounts falling due within one year		(25,797)	(17,919)
Net current (liabilities)/assets		(10,059)	5,414
Net (liabilities)/assets		(8,741)	7,172
Capital and reserves			
Called up share capital	<u>3</u>	100	100
Profit and loss account		(8,841)	7,072
Shareholders' (deficit)/funds		(8,741)	7,172

For the year ending 30 September 2015 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The director acknowledges his responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime .

Approved by the director on 27 June 2016

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Mr Rajan Gupta
Director

The notes on pages 3 to 4 form an integral part of these financial statements.

MPI Trading Ltd
Notes to the Abbreviated Accounts for the Year Ended 30 September 2015
..... continued

1 Accounting policies

Basis of preparation

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).

Turnover

Turnover represents amounts chargeable, net of value added tax, in respect of the sale of goods and services to customers.

Depreciation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Fixtures and fittings	25% Reducing balance basis

Financial instruments

Financial instruments are classified and accounted for, according to the substance of the contractual arrangement, as 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. Where shares are issued, any component that creates a financial liability of the company is presented as a liability in the balance sheet. The corresponding dividends relating to the liability component are charged as interest expense in the profit and loss account.

2 Fixed assets

	Tangible assets	Total
	£	£
Cost		
At 1 October 2014	3,125	3,125
At 30 September 2015	3,125	3,125
Depreciation		
At 1 October 2014	1,367	1,367
Charge for the year	440	440
At 30 September 2015	1,807	1,807
Net book value		
At 30 September 2015	1,318	1,318
At 30 September 2014	1,758	1,758

MPI Trading Ltd
Notes to the Abbreviated Accounts for the Year Ended 30 September 2015
..... continued

3 Share capital

Allotted, called up and fully paid shares

	2015		2014	
	No.	£	No.	£
Ordinary voting shares of £1 each	100	100	100	100
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