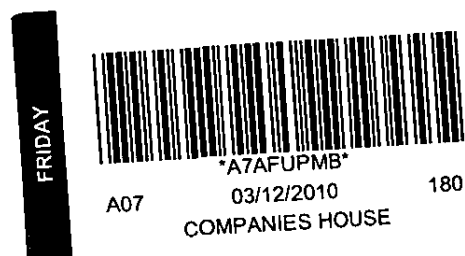


MCU Consulting (International) Limited
Unaudited abbreviated accounts
For the year ended
31 March 2010

COMPANY REGISTRATION NUMBER 5464550



MCU Consulting (International) Limited

Abbreviated accounts

Year ended 31 March 2010

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MCU Consulting (International) Limited

Abbreviated balance sheet

31 March 2010

Company number: 5464550

	Note	2010 £	£	2009 £	£
Fixed assets	2				
Tangible assets			158,563		171,947
Current assets					
Debtors		596		1,692	
Cash at bank and in hand		<u>1,743</u>		<u>1,667</u>	
		2,339		3,359	
Creditors Amounts falling due within one year		<u>(87,854)</u>		<u>(66,040)</u>	
Net current liabilities			(85,515)		(62,681)
Total assets less current liabilities			<u>73,048</u>		<u>109,266</u>
Provisions for liabilities			(83)		(10)
			<u>72,965</u>		<u>109,256</u>
Capital and reserves					
Called-up equity share capital	4		2		2
Profit and loss account			<u>72,963</u>		<u>109,254</u>
Shareholders' funds			<u>72,965</u>		<u>109,256</u>

The directors are satisfied that the company is entitled to exemption from the provisions of the Companies Act 2006 (the Act) relating to the audit of the financial statements for the year by virtue of section 477, and that no member or members have requested an audit pursuant to section 476 of the Act

The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts

These abbreviated accounts have been prepared in accordance with the special provisions for small companies under Part 15 of the Companies Act 2006

These abbreviated accounts were approved by the directors and authorised for issue on 2 December 2010 and are signed on their behalf by


Mr M C Upton

The notes on pages 2 to 3 form part of these abbreviated accounts

MCU Consulting (International) Limited

Notes to the abbreviated accounts

Year ended 31 March 2010

1 Accounting policies

Basis of accounting

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

Turnover

The turnover shown in the profit and loss account represents the amount of goods and services provided during the year, exclusive of Value Added Tax

Fixed assets

All fixed assets are initially recorded at cost

Depreciation

Depreciation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful economic life of that asset as follows

Property Improvements	- 10% straight line
Equipment	- 20% reducing balance
Investment property	- Not depreciated

Investment properties are not depreciated. The directors have reviewed the implications of FRS 15 and having performed an impairment review, are satisfied that no impairment has arisen. This is based on the long estimated useful life and level of maintenance carried out on the freehold property.

Investment properties

Investment properties are shown at their open market value. The surplus or deficit arising from the annual revaluation is transferred to the investment revaluation reserve unless a deficit, or its reversal, on an individual investment property is expected to be permanent, in which case it is recognised in the profit and loss account for the year.

This is in accordance with the FRSE which, unlike the Companies Act 2006, does not require depreciation of investment properties. Investment properties are held for their investment potential and not for use by the company and so their current value is of prime importance. The departure from the provisions of the Act is required in order to give a true and fair view.

Deferred taxation

Provision is made, under the liability method, to take account of timing differences between the treatment of certain items for accounts purposes and their treatment for tax purposes. Tax deferred or accelerated is accounted for in respect of all material timing differences.

MCU Consulting (International) Limited

Notes to the abbreviated accounts

Year ended 31 March 2010

2 Fixed assets

	Tangible Assets £
Cost	
At 1 April 2009	179,070
Additions	447
Permanent diminution in value	<u>(11,600)</u>
At 31 March 2010	<u>167,917</u>
Depreciation	
At 1 April 2009	7,123
Charge for year	<u>2,231</u>
At 31 March 2010	<u>9,354</u>
Net book value	
At 31 March 2010	<u>158,563</u>
At 31 March 2009	<u>171,947</u>

3 Transactions with the directors

The company was under the joint control of Mr M C and Mrs B Upton throughout the current year Mr M C Upton is the managing director

Included in other creditors is an amount owed to Mr M C and Mrs B Upton of £85,966 (2009 £60,270)

4 Share capital

Authorised share capital:

	2010 £	2009 £
1 Ordinary 'A' shares of £1 each	1	1
1 Ordinary 'B' shares of £1 each	<u>1</u>	<u>1</u>
	<u>2</u>	<u>2</u>

Allotted, called up and fully paid.

	2010 No	£	2009 No	£
Ordinary 'A' shares of £1 each	1	1	1	1
Ordinary 'B' shares of £1 each	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>
	<u>2</u>	<u>2</u>	<u>2</u>	<u>2</u>