

**MCU Consulting (International) Limited**  
**Unaudited abbreviated accounts**  
**For the year ended**  
**31 March 2009**

**COMPANY REGISTRATION NUMBER 5464550**



# **MCU Consulting (International) Limited**

## **Abbreviated accounts**

**Year ended 31 March 2009**

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# MCU Consulting (International) Limited

## Abbreviated balance sheet

31 March 2009

Company number: 5464550

	Note	2009		2008	
		£	£	£	£
<b>Fixed assets</b>	<b>2</b>				
Tangible assets			171,947		174,050
<b>Current assets</b>					
Debtors		1,692		1,243	
Cash at bank and in hand		<u>1,667</u>		<u>958</u>	
		3,359		2,201	
<b>Creditors: Amounts falling due within one year</b>		<u>(66,040)</u>		<u>(80,863)</u>	
<b>Net current liabilities</b>			<u>(62,681)</u>		<u>(78,662)</u>
<b>Total assets less current liabilities</b>			109,266		95,388
<b>Provisions for liabilities</b>			<u>(10)</u>		<u>-</u>
			<u>109,256</u>		<u>95,388</u>
<b>Capital and reserves</b>					
Called-up equity share capital	3		2		2
Profit and loss account			<u>109,254</u>		<u>95,386</u>
<b>Shareholders' funds</b>			<u>109,256</u>		<u>95,388</u>

The directors are satisfied that the company is entitled to exemption from the provisions of the Companies Act 1985 (the Act) relating to the audit of the financial statements for the year by virtue of section 249A(1), and that no member or members have requested an audit pursuant to section 249B(2) of the Act.

The directors acknowledge their responsibilities for:

- ensuring that the company keeps proper accounting records which comply with section 221 of the Act, and
- preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its profit or loss for the financial year in accordance with the requirements of section 226, and which otherwise comply with the requirements of the Act relating to financial statements, so far as applicable to the company.

These abbreviated accounts have been prepared in accordance with the special provisions for small companies under Part VII of the Companies Act 1985.

These abbreviated accounts were approved by the directors and authorised for issue on 15.11.09, 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 2009**

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### **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 January 2007).

#### **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 Schedule 4 to the Companies Act 1985, 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 2009

### 2. Fixed assets

	Tangible Assets £
<b>Cost</b>	
At 1 April 2008	179,196
Additions	502
Disposals	(628)
<b>At 31 March 2009</b>	<b><u>179,070</u></b>
<b>Depreciation</b>	
At 1 April 2008	5,146
Charge for year	2,203
On disposals	(226)
<b>At 31 March 2009</b>	<b><u>7,123</u></b>
<b>Net book value</b>	
<b>At 31 March 2009</b>	<b><u>171,947</u></b>
At 31 March 2008	<u>174,050</u>

### 3. Share capital

#### Authorised share capital:

	2009 £	2008 £
1 Ordinary 'A' shares of £1 each	1	1
1 Ordinary 'B' shares of £1 each	1	1
	<u>2</u>	<u>2</u>

#### Allotted, called up and fully paid:

	2009 No	£	2008 No	£
Ordinary 'A' shares of £1 each	1	1	1	1
Ordinary 'B' shares of £1 each	1	1	1	1
	<u>2</u>	<u>2</u>	<u>2</u>	<u>2</u>