

Company Registration No. 06417469 (England and Wales)

**MBM CONSULTANCY LTD**  
**ABBREVIATED ACCOUNTS**  
**FOR THE YEAR ENDED 30 NOVEMBER 2013**

**MBM CONSULTANCY LTD**

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# MBM CONSULTANCY LTD

## ABBREVIATED BALANCE SHEET

AS AT 30 NOVEMBER 2013

	Notes	2013 £	£	2012 £	£
<b>Fixed assets</b>					
Tangible assets	2		1,312		1,544
<b>Current assets</b>					
Debtors		8,496		21,292	
Cash at bank and in hand		20,739		2,295	
		29,235		23,587	
<b>Creditors: amounts falling due within one year</b>		<u>(21,237)</u>		<u>(22,902)</u>	
<b>Net current assets</b>			<u>7,998</u>		<u>685</u>
<b>Total assets less current liabilities</b>			9,310		2,229
<b>Provisions for liabilities</b>			<u>(262)</u>		<u>(309)</u>
			<u>9,048</u>		<u>1,920</u>
<b>Capital and reserves</b>					
Called up share capital	3		100		100
Profit and loss account			<u>8,948</u>		<u>1,820</u>
<b>Shareholders' funds</b>			<u>9,048</u>		<u>1,920</u>

For the financial year ended 30 November 2013 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

These abbreviated financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

Approved by the Board for issue on 4 August 2014

Mr M Maisuria  
Director

Company Registration No. 06417469

# **MBM CONSULTANCY LTD**

## **NOTES TO THE ABBREVIATED ACCOUNTS FOR THE YEAR ENDED 30 NOVEMBER 2013**

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### **1 Accounting policies**

#### **1.1 Accounting convention**

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 Compliance with accounting standards**

The financial statements are prepared in accordance with applicable United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), which have been applied consistently (except as otherwise stated).

#### **1.3 Turnover**

Turnover represents amounts receivable for services provided net of VAT.

#### **1.4 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 less estimated residual value of each asset over its expected useful life, as follows:

Fixtures, fittings & equipment	15% reducing balance basis.
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#### **1.5 Revenue recognition**

Fee income represents revenue earned under a wide variety of contracts to provide professional services. Revenue is recognised as earned when, and to the extent that, the firm obtains the right to consideration in exchange for its performance under these contracts. It is measured at the fair value of the right to consideration, which represents amounts chargeable to clients, including expenses and disbursements but excluding value added tax.

Revenue is generally recognised as contract activity progresses so that for incomplete contracts it reflects the partial performance of the contractual obligations. For such contracts the amount of revenue reflects the accrual of the right to consideration by reference to the value of work performed. Revenue not billed to clients is included in debtors and payments on account in excess of the relevant amount of revenue are included in creditors.

Fee income that is contingent on events outside the control of the firm is recognised when the contingent event occurs.

#### **1.6 Pensions**

The company operates a defined contribution scheme for the benefit of its employees. Contributions payable are charged to the profit and loss account in the year they are payable.

#### **1.7 Deferred taxation**

Deferred taxation is provided in full in respect of taxation deferred by timing differences between the treatment of certain items for taxation and accounting purposes. The deferred tax balance has not been discounted.

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## **MBM CONSULTANCY LTD**

### **NOTES TO THE ABBREVIATED ACCOUNTS (CONTINUED) FOR THE YEAR ENDED 30 NOVEMBER 2013**

#### **2 Fixed assets**

##### **Tangible assets**

**£**

##### **Cost**

At 1 December 2012 & at 30 November 2013

2,448

##### **Depreciation**

At 1 December 2012

904

Charge for the year

232

At 30 November 2013

1,136

##### **Net book value**

At 30 November 2013

1,312

At 30 November 2012

1,544

#### **3 Share capital**

**2013**

**2012**

**£**

**£**

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

100 Ordinary shares of £1 each

100

100

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