

Registered number
07322489

MCCM Building Services Ltd

Filleled Accounts

31 July 2023

MCCM Building Services Ltd**Registered number:** 07322489**Balance Sheet****as at 31 July 2023**

| | Notes | 2023 £ | 2022 £ |
|---|-------|--------------|---------------|
| Fixed assets | | | |
| Tangible assets | 3 | 199 | 265 |
| Current assets | | | |
| Debtors | 4 | - | 366 |
| Cash at bank and in hand | | 4,170 | 12,961 |
| | | <u>4,170</u> | <u>13,327</u> |
| Creditors: amounts falling due within one year | 5 | (4,110) | (2,749) |
| Net current assets | | <u>60</u> | <u>10,578</u> |
| Total assets less current liabilities | | <u>259</u> | <u>10,843</u> |
| Provisions for liabilities | | (38) | (50) |
| Net assets | | <u>221</u> | <u>10,793</u> |
| Capital and reserves | | | |
| Called up share capital | | 100 | 100 |
| Profit and loss account | | 121 | 10,693 |
| Shareholders' funds | | <u>221</u> | <u>10,793</u> |

The directors are satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

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

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The accounts have been prepared and delivered in accordance with the special provisions applicable to companies subject to the small companies regime. The profit and loss account has not been delivered to the Registrar of Companies.

Director

Approved by the board on 19 March 2024

MCCM Building Services Ltd
Notes to the Accounts
for the year ended 31 July 2023

1 Accounting policies

Basis of preparation

The accounts have been prepared under the historical cost convention and in accordance with FRS 102, The Financial Reporting Standard applicable in the UK and Republic of Ireland (as applied to small entities by section 1A of the standard).

Turnover

Turnover is measured at the fair value of the consideration received or receivable, net of discounts and value added taxes.

Tangible fixed assets

Tangible fixed assets are measured at cost less accumulative depreciation and any accumulative impairment losses. Depreciation is provided on all tangible fixed assets, other than freehold land, at rates calculated to write off the cost, less estimated residual value, of each asset evenly over its expected useful life, as follows:

| | |
|---|--------------|
| Plant and machinery | over 4 years |
| Fixtures, fittings, tools and equipment | over 4 years |

Debtors

Short term debtors are measured at transaction price (which is usually the invoice price), less any impairment losses for bad and doubtful debts. Loans and other financial assets are initially recognised at transaction price including any transaction costs and subsequently measured at amortised cost determined using the effective interest method, less any impairment losses for bad and doubtful debts.

Creditors

Short term creditors are measured at transaction price (which is usually the invoice price). Loans and other financial liabilities are initially recognised at transaction price net of any transaction costs and subsequently measured at amortised cost determined using the effective interest method.

Taxation

A current tax liability is recognised for the tax payable on the taxable profit of the current and past periods. Deferred tax is recognised in respect of all timing differences between the recognition of income and expenses in the financial statements and their inclusion in tax assessments. Current and deferred tax liabilities are not discounted.

Provisions

Provisions (ie liabilities of uncertain timing or amount) are recognised when there is an obligation at the reporting date as a result of a past event, it is probable that economic benefit will be transferred to settle the obligation and the amount of the obligation can be estimated reliably.

2 Employees

| | |
|---------------|---------------|
| 2023 | 2022 |
| Number | Number |

Average number of persons employed by the company

1

1

3 Tangible fixed assets

**Plant and
machinery
etc
£**

Cost

At 1 August 2022

399

At 31 July 2023

399

Depreciation

At 1 August 2022

134

Charge for the year

66

At 31 July 2023

200

Net book value

At 31 July 2023

199

At 31 July 2022

265

4 Debtors

2023

2022

£

£

Other debtors, deposits, prepayments

-

366

5 Creditors: amounts falling due within one year

2023

2022

£

£

Trade creditors

1,000

1,000

Taxation and social security costs

3,110

1,749

4,110

2,749

6 Other information

MCCM Building Services Ltd is a private company limited by shares and incorporated in England. Its registered office is:

Flat 10a Beech Court

Lilliput Avenue

Northolt

Middlesex

UB5 5PX

This document was delivered using electronic communications and authenticated in accordance with the registrar's rules relating to electronic form, authentication and manner of delivery under section 1072 of

the Companies Act 2006.