
M&E DESIGN CONSULTANTS LIMITED

UNAUDITED

ABBREVIATED ACCOUNTS

FOR THE YEAR ENDED 31 AUGUST 2016

M&E DESIGN CONSULTANTS LIMITED
REGISTERED NUMBER: 09181621

ABBREVIATED BALANCE SHEET
AS AT 31 AUGUST 2016

	Note	£	2016 £	£	2015 £
FIXED ASSETS					
Intangible assets	2		3,190		-
Tangible assets	3		<u>7,056</u>		<u>3,695</u>
			10,246		3,695
CURRENT ASSETS					
Debtors		34,467		36,140	
Cash at bank		<u>52,780</u>		<u>14,785</u>	
		87,247		50,925	
CREDITORS: amounts falling due within one year		<u>(36,543)</u>		<u>(23,953)</u>	
NET CURRENT ASSETS			50,704		26,972
TOTAL ASSETS LESS CURRENT LIABILITIES			<u>60,950</u>		<u>30,667</u>
CAPITAL AND RESERVES					
Called up share capital	4		100		100
Profit and loss account			<u>60,850</u>		<u>30,567</u>
SHAREHOLDERS' FUNDS			<u>60,950</u>		<u>30,667</u>

The director considers that the company is entitled to exemption from the requirement to have an audit under the provisions of section 477 of the Companies Act 2006 ("the Act") and members have not required the company to obtain an audit for the year in question in accordance with section 476 of the Act.

The director acknowledges his responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and for preparing financial statements which give a true and fair view of the state of affairs of the company as at 31 August 2016 and of its profit for the year in accordance with the requirements of sections 394 and 395 of the Act and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

The abbreviated accounts, which have been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006, were approved and authorised for issue by the board and were signed on its behalf on 31 May 2017.

M J Macnish
Director

The notes on pages 2 to 3 form part of these financial statements.

**NOTES TO THE ABBREVIATED ACCOUNTS
FOR THE YEAR ENDED 31 AUGUST 2016**

1. ACCOUNTING POLICIES

1.1 Basis of preparation of financial statements

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 January 2015).

1.2 Turnover

Turnover comprises revenue recognised by the company in respect of mechanical and electrical consultancy services supplied during the year, exclusive of Value Added Tax. Income is recognised when the right to receive that income has been earned.

1.3 Intangible fixed assets and amortisation

Website development costs have been capitalised as an intangible asset of the company on the basis that these costs will generate future economic benefits for a period greater than twelve months. These costs are amortised over the estimated useful economic life of the website.

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 of fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Plant and machinery	- 20% reducing balance
Office equipment	- 20% reducing balance

1.5 Deferred taxation

Full provision is made for deferred tax assets and liabilities arising from all timing differences between the recognition of gains and losses in the financial statements and recognition in the tax computation.

A net deferred tax asset is recognised only if it can be regarded as more likely than not that there will be suitable taxable profits from which the future reversal of the underlying timing differences can be deducted.

Deferred tax assets and liabilities are calculated at the tax rates expected to be effective at the time the timing differences are expected to reverse.

Deferred tax assets and liabilities are not discounted.

1.6 Long-term contracts

Turnover represents the contractual value of work carried out by the company during the year, valued at its recoverable amount in accordance with the requirements of UITF 40 (income recognition). Amounts included in turnover which have not been invoiced at the balance sheet date are included in debtors as amounts recoverable under contracts to the extent that there is reasonable certainty that those sums will be recovered.

M&E DESIGN CONSULTANTS LIMITED

**NOTES TO THE ABBREVIATED ACCOUNTS
FOR THE YEAR ENDED 31 AUGUST 2016**

2. INTANGIBLE FIXED ASSETS

	£
Cost	
At 1 September 2015	-
Additions	4,253
At 31 August 2016	<u>4,253</u>
Amortisation	
At 1 September 2015	-
Charge for the year	1,063
At 31 August 2016	<u>1,063</u>
Net book value	
At 31 August 2016	<u><u>3,190</u></u>
At 31 August 2015	<u><u>-</u></u>

3. TANGIBLE FIXED ASSETS

	£
Cost	
At 1 September 2015	4,618
Additions	5,123
At 31 August 2016	<u>9,741</u>
Depreciation	
At 1 September 2015	923
Charge for the year	1,762
At 31 August 2016	<u>2,685</u>
Net book value	
At 31 August 2016	<u><u>7,056</u></u>
At 31 August 2015	<u><u>3,695</u></u>

4. SHARE CAPITAL

	2016 £	2015 £
Allotted, called up and fully paid		
100 Ordinary shares of £1 each	<u><u>100</u></u>	<u><u>100</u></u>

the Companies Act 2006.