Company registration number: 10315821

M&A COURIER LIMITED

Unaudited filleted financial statements

31 August 2018

M&A COURIER LIMITED

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M&A COURIER LIMITED

Directors and other information

Director	Mr Amir Saeed Khan
Company number	10315821
Registered office	18a Highfield Road Dartford Kent DA1 2JJ
Business address	18a Highfield Road Dartford Kent DA1 2JJ
Accountants	Xpress Accountancy Services 104 Eastcote Avenue Greenford Middlesex UB6 0NR

M&A COURIER LIMITED

Report to the director on the preparation of the

unaudited statutory financial statements of M&A COURIER LIMITED

Year ended 31 August 2018

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the financial statements of M&A COURIER LIMITED for the year ended 31 August 2018 as set out on pages 3 to 8 from the company's accounting records and from information and explanations you have given us.

This report is made solely to the director of M&A COURIER LIMITED, as a body, in accordance with the terms of our engagement letter. Our work has been undertaken solely to prepare for your approval the financial statements of M&A COURIER LIMITED and state those matters that we have agreed to state to them, as a body, in this report. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than M&A COURIER LIMITED and its director as a body for our work or for this report.

It is your duty to ensure that M&A COURIER LIMITED has kept adequate accounting records and to prepare statutory financial statements that give a true and fair view of the assets, liabilities, financial position and profit of M&A COURIER LIMITED. You consider that M&A COURIER LIMITED is exempt from the statutory audit requirement for the year.

We have not been instructed to carry out an audit or a review of the financial statements of M&A COURIER LIMITED. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory financial statements.

Xpress Accountancy Services

Accountant

104 Eastcote Avenue

Greenford

Middlesex

UB6 0NR

20 May 2019

M&A COURIER LIMITED

Statement of financial position

31 August 2018

	Note	2018 £	£	2017 £	£
Fixed assets					
Tangible assets	**4**	-		12,799	
			-		12,799
Current assets					
Debtors	**5**	-		4,865	
Cash at bank and in hand		-		14,071	
		-		18,936	
Creditors: amounts falling due within one year	**6**	(2,307)		(28,008)	
Net current liabilities			(2,307)		(9,072)
Total assets less current liabilities			(2,307)		3,727
Net (liabilities)/assets			(2,307)		3,727
Capital and reserves					
Called up share capital			100		100
Profit and loss account			(2,407)		3,627
Shareholders (deficit)/funds			(2,307)		3,727

For the year ending 31 August 2018 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Director's 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 director acknowledges their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

These financial statements have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

In accordance with section 444 of the Companies Act 2006, the statement of comprehensive income has not been delivered.

These financial statements were approved by the board of directors and authorised for issue on 20 May 2019 , and are signed on behalf of the board by:

Mr Amir Saeed Khan

Director

Company registration number: 10315821

M&A COURIER LIMITED

Statement of changes in equity

Year ended 31 August 2018

	Called up share capital	Profit and loss account	**Total**
	£	£	**£**
At 1 September 2016	-	-	-
Profit for the year		7,627	7,627
Total comprehensive income for the year	-	7,627	7,627
Issue of shares	100		100
Dividends paid and payable		(4,000)	(4,000)
Total investments by and distributions to owners	100	(4,000)	(3,900)
At 31 August 2017 and 1 September 2017	100	3,627	3,727
Profit for the year		966	966
Total comprehensive income for the year	-	966	966
Dividends paid and payable		(7,000)	(7,000)
Total investments by and distributions to owners	-	(7,000)	(7,000)
At 31 August 2018	100	(2,407)	(2,307)

M&A COURIER LIMITED

Notes to the financial statements

Year ended 31 August 2018

1. General information

The company is a private company limited by shares, registered in UK. The address of the registered office is 18a Highfield Road, Dartford, Kent, DA1 2JJ.

2. Statement of compliance

These financial statements have been prepared in compliance with the provisions of FRS 102, Section 1A, 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through profit or loss.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Turnover

Turnover is measured at the fair value of the consideration received or receivable for goods supplied and services rendered, net of discounts and Value Added Tax.

Revenue from the sale of goods is recognised when the significant risks and rewards of ownership have transferred to the buyer, usually on despatch of the goods; the amount of revenue can be measured reliably; it is probable that the associated economic benefits will flow to the entity and the costs incurred or to be incurred in respect of the transactions can be measured reliably.

Taxation

The taxation expense represents the aggregate amount of current and deferred tax recognised in the reporting period. Tax is recognised in the statement of comprehensive income, except to the extent that it relates to items recognised in other comprehensive income or directly in capital and reserves. In this case, tax is recognised in other comprehensive income or directly in capital and reserves, respectively. Current tax is recognised on taxable profit for the current and past periods. Current tax is measured at the amounts of tax expected to pay or recover using the tax rates and laws that have been enacted or substantively enacted at the reporting date.

Deferred tax is recognised in respect of all timing differences at the reporting date. Unrelieved tax losses and other deferred tax assets are recognised to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits. Deferred tax is measured using the tax rates and laws that have been enacted or substantively enacted by the reporting date that are expected to apply to the reversal of the timing difference.

Tangible assets

tangible assets are initially recorded at cost, and are subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses. An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other comprehensive income and accumulated in capital and reserves, except to the extent it reverses a revaluation decrease of the same asset previously recognised in profit or loss. A decrease in the carrying amount of an asset as a result of revaluation is recognised in other comprehensive income to the extent of any previously recognised revaluation increase accumulated in capital and reserves in respect of that asset. Where a revaluation decrease exceeds the accumulated revaluation gains accumulated in capital and reserves in respect of that asset, the excess shall be recognised in profit or loss.

Depreciation

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

Plant and machinery	-	20 % reducing balance

4. Tangible assets

	Plant and machinery	**Total**
	£	**£**
Cost		
At 1 September 2017	15,999	15,999
Disposals	(15,999)	(15,999)
At 31 August 2018	-	-
Depreciation		
At 1 September 2017	3,200	3,200
Disposals	(3,200)	(3,200)
At 31 August 2018	-	-
Carrying amount		
At 31 August 2018	-	-
At 31 August 2017	12,799	12,799

5. Debtors

	2018	2017
	£	£
Trade debtors	-	4,865

6. Creditors: amounts falling due within one year

	2018	2017
	£	£
Corporation tax	2,016	-
Social security and other taxes	-	1,711
Other creditors	291	26,297
	2,307	28,008

7. Controlling party

The company is controlled by the director by virtue of his 100% ownership in the issued share capital of the company.

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.