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**MPMERCHANT (GR) LIMITED**

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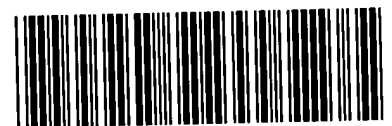
**UNAUDITED**

**FINANCIAL STATEMENTS**

**INFORMATION FOR FILING WITH THE REGISTRAR**

**FOR THE PERIOD ENDED 31 MAY 2018**

WEDNESDAY



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13/02/2019

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COMPANIES HOUSE

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**MPMERCHANT (GR) LIMITED**  
**REGISTERED NUMBER: 10873014**

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**BALANCE SHEET**  
**AS AT 31 MAY 2018**

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	Note	2018 £
<b>CURRENT ASSETS</b>		
Stocks	3	17,478
Debtors: amounts falling due within one year	4	2,086
Cash at bank and in hand		523
		<u>20,087</u>
Creditors: amounts falling due within one year	5	<u>(25,830)</u>
<b>NET CURRENT (LIABILITIES)/ASSETS</b>		<b>(5,743)</b>
<b>NET (LIABILITIES)/ASSETS</b>		<u><b>(5,743)</b></u>
<b>CAPITAL AND RESERVES</b>		
Called up share capital	6	2
Profit and loss account		<b>(5,745)</b>
		<u><b>(5,743)</b></u>

The directors consider that the Company is entitled to exemption from audit under section 477 of the Companies Act 2006 and members have not required the Company to obtain an audit for the period in question in accordance with section 476 of Companies Act 2006.

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

The financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime and in accordance with the provisions of FRS 102 Section 1A - small entities.

The financial statements have been delivered in accordance with the provisions applicable to companies subject to the small companies regime.

The Company has opted not to file the profit and loss account in accordance with provisions applicable to companies subject to the small companies' regime.

The financial statements were approved and authorised for issue by the board and were signed on its behalf by:

  
**R Mutty**  
**Director**

Date: 31 January 2019

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## **MPMERCHANT (GR) LIMITED**

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### **NOTES TO THE FINANCIAL STATEMENTS FOR THE PERIOD ENDED 31 MAY 2018**

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#### **1. GENERAL INFORMATION**

MPMerchant (GR) Limited is a private company limited by shares and incorporated in England and Wales. It's registered office is Salisbury House, Station Road, Cambridge, CB1 2LA and it's principal place of business is 3 Station Court, Great Shelford, Cambridge, CB22 5NE.

The Company's functional and presentational currency is GBP.

#### **2. ACCOUNTING POLICIES**

##### **2.1 BASIS OF PREPARATION OF FINANCIAL STATEMENTS**

The financial statements have been prepared under the historical cost convention unless otherwise specified within these accounting policies and in accordance with Section 1A of Financial Reporting Standard 102, the Financial Reporting Standard applicable in the UK and the Republic of Ireland and the Companies Act 2006.

The following principal accounting policies have been applied:

##### **2.2 GOING CONCERN**

The financial statements have been prepared on the going concern basis and the shareholders agree to continue to support the company by virtue of their shareholder loan accounts.

##### **2.3 STOCKS**

Stocks are stated at the lower of cost and net realisable value, being the estimated selling price less costs to complete and sell. Cost is calculated as the total costs incurred on the development project to the balance sheet date and includes labour, attributable overheads and costs of finance and interest on loans advanced to finance a specific project.

##### **2.4 DEBTORS**

Short term debtors are measured at transaction price, less any impairment. Loans receivable are measured initially at fair value, net of transaction costs, and are measured subsequently at amortised cost using the effective interest method, less any impairment.

##### **2.5 CREDITORS**

Short term creditors are measured at the transaction price. Other financial liabilities, including bank loans, are measured initially at fair value, net of transaction costs, and are measured subsequently at amortised cost using the effective interest method.

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**MPMERCHANT (GR) LIMITED**

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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE PERIOD ENDED 31 MAY 2018**

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**3. STOCKS**

	<b>2018</b>
	<b>£</b>
Work in progress	<b>17,478</b>

**4. DEBTORS**

	<b>2018</b>
	<b>£</b>
Other debtors	<b>2,086</b>

**5. CREDITORS: Amounts falling due within one year**

	<b>2018</b>
	<b>£</b>
Other loans	<b>23,801</b>
Trade creditors	<b>1,029</b>
Accruals and deferred income	<b>1,000</b>
	<b>25,830</b>

**6. SHARE CAPITAL**

	<b>2018</b>
	<b>£</b>
<b>Allotted, called up and fully paid</b>	
2 Ordinary shares of £1.00 each	<b>2</b>

During the year, the Company issued 2 £1.00 Ordinary shares at par.