

COMPANY REGISTRATION NUMBER: 04525834

MWA Consultants Limited

Filleted Unaudited Financial Statements

31 December 2024

MWA Consultants Limited

Balance Sheet

31 December 2024

		2024	2023
	Note	£	£
Current assets			
Debtors	6	127,809	298,850
Cash at bank and in hand		19,098	968
		-----	-----
		146,907	299,818
Creditors: amounts falling due within one year	7	146,429	299,410
		-----	-----
Net current assets			408

Total assets less current liabilities			408

Net assets			408

Capital and reserves			
Called up share capital		100	100
Capital redemption reserve		100	100
Profit and loss account		278	208
		----	----
Shareholders funds		478	408
		----	----

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 Section 1A of 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 profit and loss account has not been delivered.

For the year ending 31 December 2024 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 financial statements were approved by the board of directors and authorised for issue on 22 April 2025 , and are signed on behalf of the board by:

Mr J T Hooley

Director

Company registration number: 04525834

MWA Consultants Limited

Notes to the Financial Statements

Year ended 31 December 2024

1. General information

The company is a private company limited by shares, registered in England and Wales. The address of the registered office is A3 Broomsleigh Business Park, Worsley Bridge Road, London, SE26 5BN.

2. Statement of compliance

These financial statements have been prepared in compliance with Section 1A of FRS 102, 'The Financial Reporting Standard applicable in the UK and the 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 measured at fair value through profit or loss. The financial statements are prepared in sterling, which is the functional currency of the entity.

Revenue recognition

The turnover shown in the profit and loss account represents amounts invoiced in respect of chartered surveyor services during the year, exclusive of Value Added Tax.

Income tax

The taxation expense represents the aggregate amount of current and deferred tax recognised in the reporting period. Tax is recognised in profit or loss, except to the extent that it relates to items recognised in other comprehensive income or directly in equity. In this case, tax is recognised in other comprehensive income or directly in equity, 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 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 equity, 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 equity in respect of that asset. Where a revaluation decrease exceeds the accumulated revaluation gains accumulated in equity 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:

Computer equipment - 50% straight line

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date. For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

Financial instruments

Financial instruments are classified and accounted for, according to the substance of the contractual arrangement, as either financial assets, financial liabilities or equity instruments. An equity instrument is any contract that evidences a residual interest in the assets of the company after deducting all of its liabilities.

Defined contribution plans

The company operates a defined contribution scheme for the directors and employees of the company. The assets of the scheme are held separately from those of the company. The annual contributions payable are charged to the profit and loss account.

4. Employee numbers

The average number of persons employed by the company during the year amounted to 1 (2023: 13).

5. Tangible assets

	Computer equipment £	Total £
Cost		
At 1 January 2024	11,409	11,409
Disposals	(11,409)	(11,409)
	-----	-----
At 31 December 2024	-	-
	-----	-----
Depreciation		
At 1 January 2024	11,409	11,409
Disposals	(11,409)	(11,409)
	-----	-----
At 31 December 2024	-	-
	-----	-----
Carrying amount		
At 31 December 2024	-	-
	-----	-----
At 31 December 2023	-	-
	-----	-----

6. Debtors

	2024	2023
	£	£
Trade debtors	4,800	139,015
Other debtors	123,009	159,835
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	127,809	298,850
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7. Creditors: amounts falling due within one year

	2024	2023
	£	£
Bank loans and overdrafts	-	52,976
Trade creditors	11	121
Corporation tax	109,793	91,629
Social security and other taxes	-	53,661
Other creditors	36,625	101,023
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	146,429	299,410
	-----	-----

8. Financial instruments

The carrying amount for each category of financial instrument is as follows:

	2024	2023
	£	£
Financial assets measured at fair value through profit or loss		
Financial assets measured at fair value through profit or loss	144,368	304,123
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Financial liabilities measured at fair value through profit or loss		
Financial liabilities measured at fair value through profit or loss	36,737	154,220
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9. Operating leases

The total future minimum lease payments under non-cancellable operating leases are as follows:

	2024	2023
	£	£
Not later than 1 year	21,403	21,403
Later than 1 year and not later than 5 years	14,091	33,530
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	35,494	54,933
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10. Directors' advances, credits and guarantees

During the year the directors entered into the following advances and credits with the company:

	2024		
	Balance brought forward	Advances/ (credits) to the directors	Balance outstanding
	£	£	£
Mr M D Williams	-	-	-
Mr J T Hooley	106,389	(5,497)	100,892
Mrs S Williams	-	-	-
Mr G D Scott	22,538	(2,960)	19,578
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	128,927	(8,457)	120,470
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	2023		
	Balance brought forward	Advances/ (credits) to the directors	Balance outstanding
	£	£	£
Mr M D Williams	(12)	12	-
Mr J T Hooley	(105)	106,494	106,389
Mrs S Williams	(163)	163	-
Mr G D Scott	(397)	22,935	22,538
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	(677)	129,604	128,927
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