

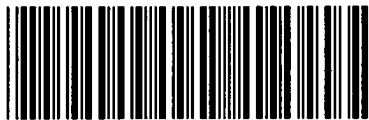
REGISTERED NUMBER: 05782557 (England and Wales)

Financial Statements for the Year Ended 30 April 2017

for

R Moore & Son Ltd

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for the Year Ended 30 April 2017

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R Moore & Son Ltd  
Company Information  
for the Year Ended 30 April 2017

**DIRECTOR:**

M J Moore

**SECRETARY:**

Mrs J M Moore

**REGISTERED OFFICE:**

Woodleigh  
Burtersett Road  
HAWES  
North Yorkshire  
DL8 3NT

**REGISTERED NUMBER:**

05782557 (England and Wales)

**ACCOUNTANTS:**

King Hope  
Chartered Accountants  
34 Romanby Road  
NORTHALLERTON  
North Yorkshire  
DL7 8NF

Balance Sheet  
30 April 2017

	Notes	2017 £	2016 £
<b>FIXED ASSETS</b>			
Tangible assets	4	13,162	16,127
<b>CURRENT ASSETS</b>			
Stocks		5,211	3,499
Debtors	5	6,565	1,602
Cash at bank		23,710	9,689
		<u>35,486</u>	<u>14,790</u>
<b>CREDITORS</b>			
Amounts falling due within one year	6	(10,089)	(8,690)
<b>NET CURRENT ASSETS</b>		<u>25,397</u>	<u>6,100</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		38,559	22,227
<b>PROVISIONS FOR LIABILITIES</b>		(2,238)	(3,225)
<b>NET ASSETS</b>		<u>36,321</u>	<u>19,002</u>
<b>CAPITAL AND RESERVES</b>			
Called up share capital		100	100
Retained earnings		<u>36,221</u>	<u>18,902</u>
<b>SHAREHOLDERS' FUNDS</b>		<u>36,321</u>	<u>19,002</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 April 2017.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 April 2017 in accordance with Section 476 of the Companies Act 2006.

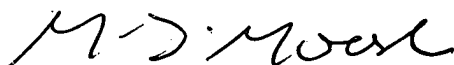
The director acknowledges his responsibilities for:

- ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and
- preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of each financial year and of its profit or loss for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

The financial statements have been prepared and delivered in accordance with the provisions of Part 15 of the Companies Act 2006 relating to small companies.

In accordance with Section 444 of the Companies Act 2006, the Income Statement has not been delivered.

The financial statements were approved by the director on 16 January 2018 and were signed by:



M J Moore - Director

Notes to the Financial Statements  
for the Year Ended 30 April 2017

1. **STATUTORY INFORMATION**

R Moore & Son Ltd is a private company, limited by shares, registered in England and Wales. The company's registered number and registered office address can be found on the Company Information page.

2. **ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

These financial statements have been prepared in accordance with the provisions of Section 1A "Small Entities" of Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

**Turnover**

Turnover represents invoiced sales of goods & services.

**Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Plant and machinery	- 15% on reducing balance
Motor vehicles	- 25% on reducing balance
Computer equipment	- 25% on reducing balance

**Stocks**

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

**Taxation**

Taxation for the year comprises current and deferred tax. Tax is recognised in the Income Statement, except to the extent that it relates to items recognised in other comprehensive income or directly in equity.

Current or deferred taxation assets and liabilities are not discounted.

Current tax is recognised at the amount of tax payable using the tax rates and laws that have been enacted or substantively enacted by the balance sheet date.

**Deferred tax**

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date.

Timing differences arise from the inclusion of income and expenses in tax assessments in periods different from those in which they are recognised in financial statements. Deferred tax is measured using tax rates and laws that have been enacted or substantively enacted by the year end and that are expected to apply to the reversal of the timing difference.

Unrelieved tax losses and other deferred tax assets are recognised only to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits.

**Work in progress**

Work in progress is valued on the basis of profit earned over the period of the contract. Provision is made for any foreseeable losses where appropriate.

3. **EMPLOYEES AND DIRECTORS**

The average number of employees during the year was 3 (2016 - 3).

Notes to the Financial Statements - continued  
for the Year Ended 30 April 2017

4. **TANGIBLE FIXED ASSETS**

	Plant and machinery £	Motor vehicles £	Computer equipment £	Totals £
<b>COST</b>				
At 1 May 2016 and 30 April 2017	18,262	17,170	543	35,975
<b>DEPRECIATION</b>				
At 1 May 2016	7,598	11,738	512	19,848
Charge for year	1,599	1,358	8	2,965
At 30 April 2017	9,197	13,096	520	22,813
<b>NET BOOK VALUE</b>				
At 30 April 2017	9,065	4,074	23	13,162
At 30 April 2016	10,664	5,432	31	16,127

5. **DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2017 £	2016 £
Trade debtors	515	225
Other debtors	6,050	1,377
	<u>6,565</u>	<u>1,602</u>

6. **CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2017 £	2016 £
Trade creditors	3,955	3,228
Taxation and social security	6,134	5,151
Other creditors	-	311
	<u>10,089</u>	<u>8,690</u>

7. **DIRECTOR'S ADVANCES, CREDITS AND GUARANTEES**

The following advances and credits to a director subsisted during the years ended 30 April 2017 and 30 April 2016:

	2017 £	2016 £
<b>M J Moore</b>		
Balance outstanding at start of year	(311)	(5,566)
Amounts advanced	5,162	6,032
Amounts repaid	(286)	(777)
Amounts written off	-	-
Amounts waived	-	-
Balance outstanding at end of year	<u>4,565</u>	<u>(311)</u>

8. **RELATED PARTY DISCLOSURES**

During the year, total dividends of £5,000 (2016 - £27,000) were paid to the director.

Notes to the Financial Statements - continued  
for the Year Ended 30 April 2017

8. **RELATED PARTY DISCLOSURES - continued**

The company paid £1,200 (2016 £1200) to a director as hire of plant & machinery.

At the balance sheet date the sum of £4,565 was due from the director. (2016 £311 due to the director)

9. **ULTIMATE CONTROLLING PARTY**

The company is controlled by M J Moore by virtue of his shareholding.

10. **FIRST YEAR ADOPTION**

This is the first financial year that the company has presented its financial statements in accordance with section 1A of FRS 102 'The Financial Reporting Framework Applicable in the UK and Republic of Ireland.' For financial years up to and including the period ended 30 April 2016 the company prepared its financial statements in accordance with old UK Generally Accepted Accounting Practice. (Old UK GAAP) .

The company's date of transition is 1 May 2014. There is no material difference between the company's opening equity position as at 1 May 2015 as restated under FRS 102 and its previously published financial statements for the period ended 30 April 2016.

In carrying out the transition to FRS 102, the company has not applied any of the optional exemptions as permitted by Section 35 'Transition to this FRS'.