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**MOORE STEPHENS GROUP LIMITED**

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**DIRECTORS' REPORT AND FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 APRIL 2013**

TUESDAY



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## **MOORE STEPHENS GROUP LIMITED**

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### **COMPANY INFORMATION**

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<b>DIRECTORS</b>	R H J De C Moore N D Hilton
<b>COMPANY SECRETARY</b>	Cornhill Secretaries Limited
<b>REGISTERED NUMBER</b>	00953234
<b>REGISTERED OFFICE</b>	150 Aldersgate Street London EC1A 4AB
<b>INDEPENDENT AUDITORS</b>	R E Jones & Co Chartered Accountants and Statutory Auditors 132 Burnt Ash Road Lee London SE12 8PU

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## **MOORE STEPHENS GROUP LIMITED**

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## **MOORE STEPHENS GROUP LIMITED**

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### **DIRECTORS' REPORT FOR THE YEAR ENDED 30 APRIL 2013**

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The directors present their report and the financial statements for the year ended 30 April 2013

#### **DIRECTORS' RESPONSIBILITIES STATEMENT**

The directors are responsible for preparing the Directors' report and the financial statements in accordance with applicable law and regulations

Company law requires the directors to prepare financial statements for each financial year. Under that law the directors have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under company law the directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the company and of the profit or loss of the company for that period. In preparing these financial statements, the directors are required to

- select suitable accounting policies and then apply them consistently,
- make judgments and accounting estimates that are reasonable and prudent,
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The directors are responsible for keeping adequate accounting records that are sufficient to show and explain the company's transactions and disclose with reasonable accuracy at any time the financial position of the company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

#### **PRINCIPAL ACTIVITIES**

The company did not trade during the year.

#### **DIRECTORS**

The directors who served during the year were

R H J De C Moore  
N D Hilton

#### **DISCLOSURE OF INFORMATION TO AUDITORS**

Each of the persons who are directors at the time when this Directors' report is approved has confirmed that

- so far as that director is aware, there is no relevant audit information of which the company's auditors are unaware, and
- that director has taken all the steps that ought to have been taken as a director in order to be aware of any relevant audit information and to establish that the company's auditors are aware of that information.

#### **AUDITORS**

Under section 487(2) of the Companies Act 2006, R E Jones & Co will be deemed to have been reappointed as auditors 28 days after these financial statements were sent to members or 28 days after the latest date prescribed for filing the accounts with the registrar, whichever is earlier.

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**MOORE STEPHENS GROUP LIMITED**


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**DIRECTORS' REPORT  
FOR THE YEAR ENDED 30 APRIL 2013**

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In preparing this report, the directors have taken advantage of the small companies exemptions provided by section 415A of the Companies Act 2006

This report was approved by the board and signed on its behalf

  
**R H J De C Moore**  
Director

Date            19/11/13

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## **MOORE STEPHENS GROUP LIMITED**

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### **INDEPENDENT AUDITORS' REPORT TO THE SHAREHOLDERS OF MOORE STEPHENS GROUP LIMITED**

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We have audited the financial statements of Moore Stephens Group Limited for the year ended 30 April 2013, set out on pages 5 to 7. The financial reporting framework that has been applied in their preparation is applicable law and the Financial Reporting Standard for Smaller Entities (effective April 2008) (United Kingdom Generally Accepted Accounting Practice applicable to Smaller Entities).

This report is made solely to the company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the company's members those matters we are required to state to them in an Auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and the company's members as a body, for our audit work, for this report, or for the opinions we have formed.

#### **RESPECTIVE RESPONSIBILITIES OF DIRECTORS AND AUDITORS**

As explained more fully in the Directors' responsibilities statement, the directors are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view. Our responsibility is to audit and express an opinion on the financial statements in accordance with applicable law and International Standards on Auditing (UK and Ireland). Those standards require us to comply with the Auditing Practices Board's Ethical Standards for Auditors.

#### **SCOPE OF THE AUDIT OF THE FINANCIAL STATEMENTS**

An audit involves obtaining evidence about the amounts and disclosures in the financial statements sufficient to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or error. This includes an assessment of whether the accounting policies are appropriate to the company's circumstances and have been consistently applied and adequately disclosed, the reasonableness of significant accounting estimates made by the directors, and the overall presentation of the financial statements. In addition, we read all the financial and non-financial information in the Directors' report to identify material inconsistencies with the audited financial statements. If we become aware of any apparent material misstatements or inconsistencies we consider the implications for our report.

#### **OPINION ON FINANCIAL STATEMENTS**

In our opinion the financial statements

- give a true and fair view of the state of the company's affairs as at 30 April 2013 and of its results for the year then ended,
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice applicable to Smaller Entities, and
- have been prepared in accordance with the requirements of the Companies Act 2006.

#### **OPINION ON OTHER MATTER PRESCRIBED BY THE COMPANIES ACT 2006**

In our opinion the information given in the Directors' report for the financial year for which the financial statements are prepared is consistent with the financial statements.

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**MOORE STEPHENS GROUP LIMITED**

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**INDEPENDENT AUDITORS' REPORT TO THE SHAREHOLDERS OF MOORE STEPHENS GROUP LIMITED**

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**MATTERS ON WHICH WE ARE REQUIRED TO REPORT BY EXCEPTION**

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us, or
- the financial statements are not in agreement with the accounting records and returns, or
- certain disclosures of directors' remuneration specified by law are not made, or
- we have not received all the information and explanations we require for our audit, or
- the directors were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemption in preparing the Directors' report



Stephen Jones (Senior Statutory Auditor)

for and on behalf of  
**R E Jones & Co.**

Chartered Accountants and Statutory Auditors

132 Burnt Ash Road  
Lee

London

SE12 8PU

Date 16/7/17

**MOORE STEPHENS GROUP LIMITED**  
**REGISTERED NUMBER: 00953234**


**BALANCE SHEET**  
**AS AT 30 APRIL 2013**

	Note	£	2013 £	£	2012 £
<b>FIXED ASSETS</b>					
Investments	2		101,457		101,457
<b>CURRENT ASSETS</b>					
Debtors	3		100		100
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			101,557		101,557
<b>CREDITORS:</b> amounts falling due after more than one year	4		(101,457)		(101,457)
<b>NET ASSETS</b>			100		100
<b>CAPITAL AND RESERVES</b>					
Called up share capital	5		100		100
<b>SHAREHOLDERS' FUNDS</b>			100		100

The financial statements have been prepared in accordance with the provisions applicable to small companies within Part 15 of the Companies Act 2006 and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008)

The company's financial statements have been delivered in accordance with the 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 H J De C Moore**  
 Director

Date 17/1/13

The notes on pages 6 to 7 form part of these financial statements



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**MOORE STEPHENS GROUP LIMITED**

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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 APRIL 2013**

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**1. ACCOUNTING POLICIES**

**1.1 Basis of preparation of financial statements**

The financial statements have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008)

**1.2 Investments**

Investments held as fixed assets are shown at cost less provision for impairment

**2. FIXED ASSET INVESTMENTS**

	<b>Other fixed asset investments £</b>
<b>Cost or valuation</b>	
At 1 May 2012 and 30 April 2013	<u>101,457</u>
<b>Net book value</b>	
At 30 April 2013	<u>101,457</u>
At 30 April 2012	<u>101,457</u>

**3. DEBTORS**

	<b>2013 £</b>	<b>2012 £</b>
<b>Due after more than one year</b>		
Amounts owed by group undertakings	<u>100</u>	<u>100</u>

**4. CREDITORS:  
Amounts falling due after more than one year**

	<b>2013 £</b>	<b>2012 £</b>
Amounts owed to group undertakings	<u>101,457</u>	<u>101,457</u>

Creditors include amounts not wholly repayable within 5 years as follows:

	<b>2013 £</b>	<b>2012 £</b>
Repayable other than by instalments	<u>101,457</u>	<u>101,457</u>

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**MOORE STEPHENS GROUP LIMITED**

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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 APRIL 2013**

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**5. SHARE CAPITAL**

	<b>2013</b>	<b>2012</b>
	<b>£</b>	<b>£</b>
<b>Allotted, called up and fully paid</b>		
100 Ordinary shares of £1 each	<b>100</b>	<b>100</b>

**6. RELATED PARTY TRANSACTIONS**

Included in debtors is a loan of £100 (2012 £100) to Moore Stephens LLP. This is an interest free loan with no fixed terms for repayment.

Included in creditors over 1 year, is a loan from Moore Stephens LLP, of £101,457 (2012 £101,457) this is an interest free loan with no fixed terms for repayment.

No other transactions with related parties were undertaken such as are required to be disclosed under the FRSSE.

**7. ULTIMATE PARENT UNDERTAKING AND CONTROLLING PARTY**

At 30th April 2013 the directors regarded Moore Stephens LLP as the ultimate parent and controlling entity of Moore Stephens Group Limited.