

**MOORE STEPHENS GROUP LIMITED
REPORT AND FINANCIAL STATEMENTS
30TH APRIL 2010**

Registered Number 00953234



Moore Stephens Group Limited**Directors**

R H J de C Moore
N D Hilton

Secretary and Registered Office

Cornhill Secretaries Limited
150 Aldersgate Street, London EC1A 4AB

Auditor

R E Jones & Co
132 Burnt Ash Road, Lee, London SE12 8PU

Report of the Directors

The directors present their report and audited financial statements for the year ended 30th April 2010

Review of Activities

The principle activity of the company is that of investing in auditing and consulting companies

Profit and Loss Account

The company made neither a profit nor a loss for the year ended 30th April 2010. The directors do not recommend the payment of a dividend

Statement of Directors' Responsibilities

Company law requires the directors to prepare financial statements for each financial period which 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 those financial statements, the directors are required to

- select suitable accounting policies and then apply them consistently,
- make judgements and 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
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements,

The directors are responsible for keeping proper accounting records which 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

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

- (a) so far as each director is aware, there is no relevant audit information of which the company's auditors are unaware, and
- (b) each director has taken all the steps that ought to have been taken as a director, in order to be aware of any information needed by the company's auditors in connection with preparing their report and to establish that the company's auditors are aware of that information

This report has been prepared in accordance with chapter 3 of section 16 of the Companies Act 2006 It was approved by the board on 22/10/10 and signed on its behalf



Cornhill Secretaries Limited
Secretary

**Independent Auditor's Report to the Shareholders of
Moore Stephens Group Limited**

Year Ended 30th April 2010

We have audited the financial statements of Moore Stephens Group Limited for the year ended 30th April 2010 on pages 5 to 8. The financial reporting framework that has been applied in their preparation is applicable law and 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 shareholders, as a body, in accordance with Sections 495 and 496 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the company's shareholders those matters we are required to state to them in an auditor's 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 shareholders as a body, for our audit work, for this report, or for the opinions we have formed.

Respective responsibilities of directors and auditor

As explained more fully in the Statement of Directors' Responsibilities set out on page 1, 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 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 (APB'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 directors, and the overall presentation of the financial statements.

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 2010 and of its result for the year ended,
- have been properly prepared in accordance with the 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 matters prescribed by the Companies Act 2006

In our opinion the information given in the Director's Report for the financial year for which the financial statements are prepared is consistent with the financial statements.

**Independent Auditor's Report to the Shareholders of
Moore Stephens Group Limited (*continued*)**

Year Ended 30th April 2010

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 director's 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 and the director's report in accordance with the small companies regime



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

22 Dec 2010

Moore Stephens Group Limited**Profit and Loss Account - 30th April 2010**

	2010	2009
Turnover and Gross Profit	Nil	Nil
Administrative expenses	Nil	Nil
Result for the Financial Year	£ <u>Nil</u>	£ <u>Nil</u>

There are no recognised gains or losses during the period

Moore Stephens Group Limited
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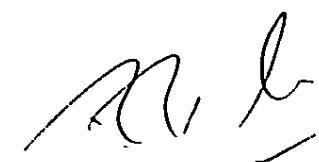
Balance Sheet - 30th April 2010

	Note	2010	2009
Fixed Assets			
Investments	6	172,459	172,459
Current Assets			
Other Debtors		100	100
Net Current Assets		£ 172,559	£ 172,559
Creditors, amounts falling due greater than one year			
Loan from parent company	7	172,459	172,459
Net Assets		£ 100	£ 100
Capital and Reserves			
Profit and loss reserve		-	-
Called up share capital	8	100	100
Shareholders funds	9	£ 100	£ 100

The company has prepared the financial statements in accordance with the Companies Act 2006 and with the Financial Reporting Standard for Smaller Entities (effective 2008)

The financial statements were approved by the Board on

20/4/10



R H J de C Moore
 Director

Moore Stephens Group Limited

Financial Statements for the year ended 30th April 2010

Notes

1 Principal Accounting Policies

The financial statements have been produced in accordance with Financial Reporting Standard for Smaller Entities (effective April 2008)

The directors have a reasonable expectation that the company and the group to which it belongs have adequate resources to continue in operational existence for the foreseeable future. Accordingly, they continue to adopt the going concern basis in preparing the annual report and accounts

2 Directors' Emoluments

None of the directors received any emoluments in respect of services to the company (2009 £Nil)

3 Taxation

No charge to corporation tax arises on the result for the year

4 Ultimate Holding Company and Ultimate Controlling Party

At 30th April 2010 the directors regarded Moore Stephens LLP as the ultimate holding company and the ultimate controlling party

5 Transactions with Directors

There were no transactions with the directors during the year

6 Investments

	2010	2009
Cost at 1 May 2009	172,459	172,459
Additions during the year	-	-
Disposals during the year	-	-
Net book value at 30 April 2010	<u>172,459</u>	<u>172,459</u>

The company holds an economic interest in the following principal subsidiaries

Subsidiary	Jurisdiction	% Holding	Accounting Date	Nature of Business
Charmgem Ltd	England & Wales	100	30 April	Property rental
Moore Stephens (VAT) Agents Ltd	England & Wales	100	30 April	VAT agency
Moore Stephens Consulting Ltd	England & Wales	100	30 April	IT consultancy
Snow Hill Trustees Ltd	England & Wales	100	30 April	Trustee and probate
Moore Stephens Insurance Brokers Ltd	England & Wales	100	30 April	Insurance intermediary
Moore Stephens Financial Planning Ltd	England & Wales	100	30 April	Financial planning
Moore Stephens CIS Holdings Ltd	England & Wales	51	31 Dec	Holding company

Moore Stephens CIS Holdings Limited has a financial year end that is not co-terminus with that of parent company of 30th April. The principal operating activities of this entity are conducted in non-domestic territories where local statute requires an accounting reference date co-terminus to the calendar year end. To facilitate the provision of local statutory and regulatory information an accounting reference date of 31st December is maintained.

7 **Loan from Parent Company**

The loan from Moore Stephens LLP is interest free and subject to at least one year's notice of repayment.

8 **Share Capital**

	2010	2009
Authorised – Ordinary shares of £1 each	5,000	5,000
Allotted and unpaid	<u>100</u>	<u>100</u>

9 **Shareholders funds**

	2010	2009
Balance brought forward	100	100
Retained profit	-	-
Shareholders funds	<u>£ 100</u>	<u>£ 100</u>