

Registered number: 00953234

MOORE STEPHENS GROUP LIMITED

DIRECTORS' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 APRIL 2017



MOORE STEPHENS GROUP LIMITED

COMPANY INFORMATION

Directors	R H J De C Moore S P Gallagher
Registered number	00953234
Registered office	150 Aldersgate Street London EC1A 4AB
Independent auditors	R E Jones & Co. Chartered Accountants and Statutory Auditors 132 Burnt Ash Road Lee London SE12 8PU

MOORE STEPHENS GROUP LIMITED

CONTENTS

	Page
Directors' report	1 - 2
Independent auditors' report	3 - 4
Balance sheet	5
Notes to the financial statements	6 - 8

MOORE STEPHENS GROUP LIMITED

DIRECTORS' REPORT FOR THE YEAR ENDED 30 APRIL 2017

The directors present their report and the financial statements for the year ended 30 April 2017.

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 applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'. 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 for the Company's financial statements 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 to 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 activity

Enter the Company's principal activity here...

Directors

The directors who served during the year were:

R H J De C Moore
S P Gallagher

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 the director is aware, there is no relevant audit information of which the Company's auditors are unaware, and
- the 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.

Post balance sheet events

There have been no significant events affecting the Company since the year end.

MOORE STEPHENS GROUP LIMITED

**DIRECTORS' REPORT (CONTINUED)
FOR THE YEAR ENDED 30 APRIL 2017**

Auditors

The auditors, R E Jones & Co., will be proposed for reappointment in accordance with section 485 of the Companies Act 2006.

This report was approved by the board on 11 August 2017 and signed on its behalf.



R H J De C Moore
Director

MOORE STEPHENS GROUP LIMITED

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

We have audited the financial statements of MOORE STEPHENS GROUP LIMITED for the year ended 30 April 2017, set out on pages 5 to 8. The relevant financial reporting framework that has been applied in their preparation is applicable law and the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

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 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 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 Financial Reporting Council'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 and to identify any information that is apparently materially incorrect based on, or materially inconsistent with, the knowledge acquired by us in the course of performing the audit. 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 2017 and of its result for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

MOORE STEPHENS GROUP LIMITED

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

Opinion on other matter prescribed by the Companies Act 2006

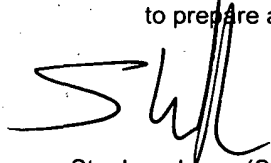
In our opinion, based on the work undertaken in the course of the audit, the information given in the Directors' report for the financial year for which the financial statements are prepared is consistent with those financial statements and this report has been prepared in accordance with applicable legal requirements.

In the light of our knowledge and understanding of the Company and its environment obtained in the course of the audit, we have not identified material misstatements in the Directors' report.

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 take advantage of the small companies' exemption from the requirement to prepare a Strategic 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

30 August 2017

MOORE STEPHENS GROUP LIMITED
REGISTERED NUMBER: 00953234

BALANCE SHEET
AS AT 30 APRIL 2017

	Note	2017 £	2016 £
Fixed assets			
Investments	5	100,256	100,256
		<u>100,256</u>	<u>100,256</u>
Current assets			
Debtors: amounts falling due within one year	6	100	100
		<u>100</u>	<u>100</u>
Creditors: amounts falling due within one year	7	(100,256)	(100,256)
		<u>(100,256)</u>	<u>(100,256)</u>
Net current liabilities		<u>(100,156)</u>	<u>(100,156)</u>
Total assets less current liabilities		<u>100</u>	<u>100</u>
Net assets		<u>100</u>	<u>100</u>
Capital and reserves			
Called up share capital	8	100	100
		<u>100</u>	<u>100</u>

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 were approved and authorised for issue by the board and were signed on its behalf on 11 August 2017.



R H J De C Moore
Director

The notes on pages 6 to 8 form part of these financial statements.

MOORE STEPHENS GROUP LIMITED

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 APRIL 2017

1. General information

The Company is a private company limited by shares, registered in England and Wales. The address of the Registered office is 150 Aldersgate Street, London, EC1A 4AB.

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 preparation of financial statements in compliance with FRS 102 requires the use of certain critical accounting estimates. It also requires management to exercise judgment in applying the Company accounting policies.

The following principal accounting policies have been applied:

2.2 Valuation of investments

Investments in subsidiaries are measured at cost less accumulated impairment.

2.3 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.

2.4 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.

2.5 Statement of Compliance

These financial statements have been prepared in compliance with the provisions of FRS 102 Section 1A. 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

3. Profit and Loss Account

The company did not trade during the year and has made neither a profit nor a loss. No Profit and Loss Account has therefore been prepared.

4. Employees

The average monthly number of employees, including directors, during the year was 0 (2016 - 0).

MOORE STEPHENS GROUP LIMITED

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 APRIL 2017**

5. Fixed asset investments

	Investments in subsidiary companies £
Cost or valuation	
At 1 May 2016	100,256
At 30 April 2017	<u>100,256</u>
Net book value	
At 30 April 2017	<u><u>100,256</u></u>
At 30 April 2016	<u><u>100,256</u></u>

6. Debtors

	2017 £	2016 £
Other debtors	100	100
	<u>100</u>	<u>100</u>

7. Creditors: Amounts falling due within one year

	2017 £	2016 £
Other creditors	100,256	100,256
	<u>100,256</u>	<u>100,256</u>

MOORE STEPHENS GROUP LIMITED

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 APRIL 2017**

8. Share capital

	2017 £	2016 £
Shares classified as equity		
Allotted, called up and fully paid		
100 Allotted, called up and fully paid shares of £1 each	<u>100</u>	<u>100</u>

9. First time adoption of FRS 102

The policies applied under the entity's previous accounting framework are not materially different to FRS 102 and have not impacted on equity or profit or loss.

10. Related party transactions

Included in Debtors is a loan to Moore Stephens LLP of £100 (2016 : £100). This is an interest free loan with no fixed terms for repayment.

Included in Creditors is a loan from Moore Stephens LLP of £100,256 (2016 : £100,256). This is an interest free loan with on fixed terms for repayment.

The Company is exempt from the obligation to prepare and deliver group accounts as its parent Moore Stephens LLP of 150 Aldersgate Street, London, EC1A 4AB, draws up group accounts.

11. Controlling party

At 30th April 2017 the directors regarded Moore Stephens LLP as the ultimate parent and controlling entity of Moore Stephens Group Limited. Moore Stephens LLP is incorporated in UK with the registered address at 150 Aldersgate Street, London, EC1A 4AB.