

Registered number: 00953234

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**MOORE STEPHENS GROUP LIMITED**

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**DIRECTORS' REPORT AND FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 30 APRIL 2018**

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**MOORE STEPHENS GROUP LIMITED**

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**COMPANY INFORMATION**

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|-----------------------------|--|
| <b>Directors</b>            | S P Gallagher<br>R H J De C Moore  |
| <b>Registered number</b>    | 00953234   |
| <b>Registered office</b>    | 150 Aldersgate Street<br>London<br>EC1A 4AB  |
| <b>Independent auditors</b> | R E Jones & Co.<br>Chartered Accountants and Statutory Auditors<br>132 Burnt Ash Road<br>Lee<br>London<br>EC1A 4AB |

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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 2018

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The directors present their report and the financial statements for the year ended 30 April 2018.

#### 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

The company did not trade during the year.

#### Directors

The directors who served during the year were:

S P Gallagher  
R H J De C Moore

#### 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.

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**MOORE STEPHENS GROUP LIMITED**

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**DIRECTORS' REPORT (CONTINUED)  
FOR THE YEAR ENDED 30 APRIL 2018**

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**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 and signed on its behalf.



.....  
R H J De C Moore  
Director

Date: 10/9/18

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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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#### Opinion

We have audited the financial statements of Moore Stephens Group Limited for the year ended 30 April 2018, set out on pages 6 to 9. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

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.

In our opinion the financial statements:

- give a true and fair view of the state of the Company's affairs as at 30 April 2018 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.

#### Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the Company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the United Kingdom, including the Financial Reporting Council's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

#### Conclusions relating to going concern

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the directors' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the directors have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the Company's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

#### Other information

The directors are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Auditors' Report thereon. Our opinion on the financial statements does not cover the information and, except to the extent otherwise explicitly stated in our

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## MOORE STEPHENS GROUP LIMITED

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

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report, we do not express any form of assurance conclusion thereon.

*In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.*

We have nothing to report in this regard.

#### **Opinion on other matters 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 the financial statements; and
- the Directors' Report has been prepared in accordance with applicable legal requirements.

#### **Matters on which we are required to report by exception**

In the light of the 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.

We have nothing to report in respect of the following matters in relation to which 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' exemptions in preparing the Directors' Report and from the requirement to prepare a strategic report.

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## MOORE STEPHENS GROUP LIMITED

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

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#### Responsibilities of directors

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, and for such internal control as the directors determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the directors either intend to liquidate the Company or to cease operations, or have no realistic alternative but to do so.

#### Auditors' responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an Auditors' Report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: [www.frc.org.uk/auditorsresponsibilities](http://www.frc.org.uk/auditorsresponsibilities). The description forms part of our Auditors' 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  
EC1A 4AB  
Date: 24/10/18




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

**STATEMENT OF FINANCIAL POSITION**  
**AS AT 30 APRIL 2018**

|  | Note | 2018<br>£         | 2017<br>£         |
|--|------|-------------------|-------------------|
| <b>Fixed assets</b>                            |      |                   |                   |
| Investments                                    | 6    | 100,206           | 100,256           |
|  |      | <u>100,206</u>    | <u>100,256</u>    |
| <b>Current assets</b>                          |      |                   |                   |
| Debtors: amounts falling due within one year   | 7    | 100               | 100               |
|  |      | <u>100</u>        | <u>100</u>        |
| Creditors: amounts falling due within one year | 8    | (100,206)         | (100,256)         |
|  |      | <u>(100,106)</u>  | <u>(100,156)</u>  |
| <b>Net current liabilities</b>                 |      | <u>(100,106)</u>  | <u>(100,156)</u>  |
| <b>Total assets less current liabilities</b>   |      | <u>100</u>        | <u>100</u>        |
| <b>Net assets</b>                              |      | <u><u>100</u></u> | <u><u>100</u></u> |
| <b>Capital and reserves</b>                    |      |                   |                   |
| Called up share capital                        |      | 100               | 100               |
|  |      | <u>100</u>        | <u>100</u>        |
|  |      | <u><u>100</u></u> | <u><u>100</u></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 by:

  
 .....  
**R H J De C Moore**  
 Director

Date: 10/9/18

The notes on pages 7 to 9 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 2018

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#### 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 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 Financial instruments

The Company only enters into basic financial instruments transactions that result in the recognition of financial assets and liabilities like trade and other debtors and creditors, loans from banks and other third parties, loans to related parties and investments in non-puttable ordinary shares.

##### 2.5 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.

##### 2.6 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 2 (2017 - 2).

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**MOORE STEPHENS GROUP LIMITED**

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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 APRIL 2018**

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**5. Directors' Remuneration**

Remuneration paid to the directors during the year was £Nil (2017 - £Nil)

**6. Fixed asset investments**

|                          | Investments<br>in<br>subsidiary<br>companies<br>£ |
|--------------------------|---|
| <b>Cost or valuation</b> |   |
| At 1 May 2017            | 100,256   |
| Additions                | 1   |
| Disposals                | (51)  |
| At 30 April 2018         | <u>100,206</u>                                    |
| <b>Net book value</b>    |   |
| At 30 April 2018         | <u>100,206</u>                                    |
| At 30 April 2017         | <u>100,256</u>                                    |

**7. Debtors**

|                                    | 2018<br>£  | 2017<br>£  |
|------------------------------------|------------|------------|
| Amounts owed by group undertakings | 100        | 100        |
|                                    | <u>100</u> | <u>100</u> |

**8. Creditors: Amounts falling due within one year**

|                                    | 2018<br>£      | 2017<br>£      |
|------------------------------------|----------------|----------------|
| Amounts owed to group undertakings | 100,206        | 100,256        |
|                                    | <u>100,206</u> | <u>100,256</u> |

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**MOORE STEPHENS GROUP LIMITED**

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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 APRIL 2018**

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**9. Share capital**

|  | 2018<br>£  | 2017<br>£  |
|--|------------|------------|
| <b>Shares classified as equity</b>                       |            |            |
| <b>Allotted, called up and fully paid</b>                |            |            |
| 100 Allotted, called up and fully paid shares of £1 each | <u>100</u> | <u>100</u> |

**10. Related party transactions**

Included in Debtors is a loan to Moore Stephens LLP of £100 (2017 : £100). This is an interest free loan with no fixed terms for repayment.

Included in Creditors is a loan from Moore Stephens LLP of £100,206 (2017 : £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 2018 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.