
Martin Moore Limited

Abbreviated Accounts

For the year ended 31 March 2009

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Martin Moore Limited

**Independent Auditors' Report to Martin Moore Limited
Under section 247B of the Companies Act 1985**

We have examined the abbreviated accounts of Martin Moore Limited for the year ended 31 March 2009 set out on pages 2 to 5, together with the financial statements of the company for the year ended 31 March 2009 prepared under section 226 of the Companies Act 1985.

This report is made solely to the company in accordance with section 247B of the Companies Act 1985. Our work has been undertaken so that we might state to the company those matters we are required to state to it in a special 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, for our work, for this report, or for the opinions we have formed.

Respective responsibilities of directors and auditors

The directors are responsible for preparing the abbreviated accounts in accordance with section 246 of the Companies Act 1985. It is our responsibility to form an independent opinion as to whether the company is entitled to deliver abbreviated accounts prepared in accordance with sections 246 (5) and (6) of the Act to the Registrar of Companies and whether the abbreviated accounts have been properly prepared in accordance with those provisions and to report our opinion to you.

Basis of opinion

We conducted our work in accordance with Bulletin 2006/3 'The special Auditors' report on abbreviated accounts in the United Kingdom' issued by the Auditing Practices Board. In accordance with that Bulletin we have carried out the procedures we consider necessary to confirm, by reference to the financial statements, that the company is entitled to deliver abbreviated accounts and that the abbreviated accounts to be delivered are properly prepared.

Opinion

In our opinion the company is entitled to deliver abbreviated accounts prepared in accordance with section 246(5) and (6) of the Companies Act 1985, and the abbreviated accounts on pages 2 to 5 have been properly prepared in accordance with those provisions.

Hurst & Company Accountants LLP

Hurst & Company Accountants LLP

Chartered Accountants

Registered Auditors

Lancashire Gate

21 Tiviot Dale

Stockport

Cheshire

SK1 1TD

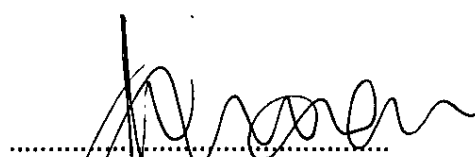
Date: 12/1/10

Martin Moore Limited
Registered number: 3958298

Abbreviated Balance Sheet
As at 31 March 2009

	Note	£	2009 £	£	2008 £
Fixed assets					
Intangible fixed assets	2		79,413		133,913
Tangible fixed assets	3		635,670		592,431
			<u>715,083</u>		<u>726,344</u>
Current assets					
Stocks		108,855		65,359	
Debtors		651,401		699,194	
Cash at bank and in hand		459,432		1,501,903	
		<u>1,219,688</u>		<u>2,266,456</u>	
Creditors: amounts falling due within one year		<u>(1,635,786)</u>		<u>(2,716,142)</u>	
Net current liabilities			<u>(416,098)</u>		<u>(449,686)</u>
Total assets less current liabilities			<u>298,985</u>		<u>276,658</u>
Provisions for liabilities					
Deferred tax			(32,463)		(29,838)
Net assets			<u>266,522</u>		<u>246,820</u>
Capital and reserves					
Called up share capital	4		100		100
Profit and loss account			266,422		246,720
Shareholders' funds			<u>266,522</u>		<u>246,820</u>

The abbreviated accounts, which have been prepared in accordance with the special provisions of Part VII of the Companies Act 1985 applicable to small companies, were approved and authorised for issue by the board and were signed on its behalf by:


.....
M T Moore
Director

Date: 12/1/10

The notes on pages 3 to 5 form part of these financial statements.

Notes to the Abbreviated Accounts
For the year ended 31 March 2009

1. Accounting Policies

1.1 Basis of preparation of financial statements

The full financial statements, from which these abbreviated accounts have been extracted, have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2007).

1.2 Turnover

Turnover comprises revenue recognised by the company in respect of goods and services supplied, exclusive of Value Added Tax and trade discounts.

1.3 Intangible fixed assets and amortisation

Goodwill is the difference between amounts paid on the acquisition of a business and the fair value of the identifiable assets and liabilities. It is amortised to the Profit and loss account over its estimated economic life.

1.4 Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost of fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Leasehold Property	-	Straight line over the life of the lease
Other tangible fixed assets	-	20% - 25% straight line

1.5 Operating leases

Rentals under operating leases are charged on a straight line basis over the lease term.

1.6 Stocks

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

1.7 Deferred taxation

Full provision is made for deferred tax assets and liabilities arising from all timing differences between the recognition of gains and losses in the financial statements and recognition in the tax computation.

A net deferred tax asset is recognised only if it can be regarded as more likely than not that there will be suitable taxable profits from which the future reversal of the underlying timing differences can be deducted.

Deferred tax assets and liabilities are calculated at the tax rates expected to be effective at the time the timing differences are expected to reverse.

Deferred tax assets and liabilities are not discounted.

Martin Moore Limited

Notes to the Abbreviated Accounts
For the year ended 31 March 2009

2. Intangible fixed assets

	£
Cost	
At 1 April 2008 and 31 March 2009	545,000
Amortisation	
At 1 April 2008	411,087
Charge for the year	54,500
At 31 March 2009	465,587
Net book value	
At 31 March 2009	79,413
At 31 March 2008	133,913

3. Tangible fixed assets

	£
Cost	
At 1 April 2008	985,800
Additions	208,013
Disposals	(14,390)
At 31 March 2009	1,179,423
Depreciation	
At 1 April 2008	393,369
Charge for the year	164,774
On disposals	(14,390)
At 31 March 2009	543,753
Net book value	
At 31 March 2009	635,670
At 31 March 2008	592,431

Martin Moore Limited

**Notes to the Abbreviated Accounts
For the year ended 31 March 2009**

4. Share capital

	2009	2008
	£	£
Authorised		
900 Ordinary shares of £1 each	900	900
90 Ordinary 'A' shares of £1 each	90	90
10 Ordinary 'B' shares of £1 each	10	10
	<hr/>	<hr/>
	1,000	1,000
	<hr/>	<hr/>
Allotted, called up and fully paid		
90 Ordinary 'A' shares of £1 each	90	90
10 Ordinary 'B' shares of £1 each	10	10
	<hr/>	<hr/>
	100	100
	<hr/>	<hr/>

The rights attached to the different classes of shares can be obtained from the company's Articles of Association.

5. Transactions with directors

A) During the year, the sum of £28,000 (2008:£28,000) was paid to Hornbuckle Mitchell Trustees Limited in respect of the lease at 36 Church Street, Altrincham. Hornbuckle Mitchell are trustees for M and B Moore's pension scheme, which owns the property.

B) During the year, the sum of £33,000 (2008: £45,530) was paid to MM Estates LLP in respect of the lease at 34 Church Street, Altrincham. M T Moore, B Moore, R P Moore and M J Moore are partners of MM Estates LLP, which owns the property. At the year end, Martin Moore Limited owed MM Estates LLP £6,947 (2008: £2,114).

C) During the year, M Moore, a director of the company, and his wife B Moore, had a loan account on which interest of £nil (2008:£nil) was charged at a commercial rate.

D) Included in other debtors is a balance of £1,993 (2008: £nil) owed by the directors.