

# Moore Salmon Limited

Unaudited Abbreviated Accounts

for the Year Ended 31 January 2015

Bolden & Long Chartered Accountants  
36a Goring Road  
Goring-by-Sea  
Worthing  
West Sussex  
BN12 4AD

# Moore Salmon Limited

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The following reproduces the text of the accountants' report in respect of the company's annual financial statements, from which the abbreviated accounts (set out on pages 2 to 4) have been prepared.

**Chartered Accountants' Report to the Board of Directors on the Preparation of the Unaudited  
Statutory Accounts of  
Moore Salmon Limited  
for the Year Ended 31 January 2015**

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the accounts of Moore Salmon Limited for the year ended 31 January 2015 set out on pages from the company's accounting records and from information and explanations you have given us.

As a practising member firm of the Institute of Chartered Accountants in England and Wales (ICAEW), we are subject to its ethical and other professional requirements which are detailed at [icaew.com/membershandbook](http://icaew.com/membershandbook).

This report is made solely to the Board of Directors of Moore Salmon Limited, as a body, in accordance with the terms of our engagement letter. Our work has been undertaken solely to prepare for your approval the accounts of Moore Salmon Limited and state those matters that we have agreed to state to them, as a body, in this report in accordance with AAF 2/10 as detailed at [icaew.com/compilation](http://icaew.com/compilation). To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Moore Salmon Limited and its Board of Directors as a body for our work or for this report.

It is your duty to ensure that Moore Salmon Limited has kept adequate accounting records and to prepare statutory accounts that give a true and fair view of the assets, liabilities, financial position and profit of Moore Salmon Limited. You consider that Moore Salmon Limited is exempt from the statutory audit requirement for the year.

We have not been instructed to carry out an audit or a review of the accounts of Moore Salmon Limited. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory accounts.

.....

Bolden & Long Chartered Accountants  
36a Goring Road  
Goring-by-Sea  
Worthing  
West Sussex  
BN12 4AD  
16 October 2015

**Moore Salmon Limited**  
**(Registration number: 04141112)**  
**Abbreviated Balance Sheet at 31 January 2015**

	Note	2015 £	2014 £
<b>Fixed assets</b>			
Tangible fixed assets		290,168	295,140
<b>Current assets</b>			
Debtors		15,407	15,121
Cash at bank and in hand		14,009	6,418
		29,416	21,539
Creditors: Amounts falling due within one year		(27,586)	(28,573)
Net current assets/(liabilities)		1,830	(7,034)
Total assets less current liabilities		291,998	288,106
Creditors: Amounts falling due after more than one year		(182,982)	(190,941)
Net assets		109,016	97,165
<b>Capital and reserves</b>			
Called up share capital	<u>3</u>	100	100
Revaluation reserve		102,515	102,515
Profit and loss account		6,401	(5,450)
Shareholders' funds		109,016	97,165

For the year ending 31 January 2015 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime .

Approved by the Board on 16 October 2015 and signed on its behalf by:

.....  
Mr G Moore  
Director

The notes on pages 3 to 4 form an integral part of these financial statements.

**Moore Salmon Limited**  
**Notes to the Abbreviated Accounts for the Year Ended 31 January 2015**  
*..... continued*

**1 Accounting policies**

**Basis of preparation**

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 April 2008).

**Turnover**

Turnover represents amounts chargeable in respect of the sale of goods and services to customers.

**Depreciation**

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

<b>Asset class</b>	<b>Depreciation method and rate</b>
Freehold property	2% straight line

**Financial instruments**

Financial instruments are classified and accounted for, according to the substance of the contractual arrangement, as financial assets, financial liabilities or equity instruments. An equity instrument is any contract that evidences a residual interest in the assets of the company after deducting all of its liabilities. Where shares are issued, any component that creates a financial liability of the company is presented as a liability in the balance sheet. The corresponding dividends relating to the liability component are charged as interest expense in the profit and loss account.

**2 Fixed assets**

	<b>Tangible assets</b>	<b>Total</b>
	<b>£</b>	<b>£</b>
<b>Cost</b>		
At 1 February 2014	351,121	351,121
At 31 January 2015	351,121	351,121
<b>Depreciation</b>		
At 1 February 2014	55,981	55,981
Charge for the year	4,972	4,972
At 31 January 2015	60,953	60,953
<b>Net book value</b>		
At 31 January 2015	290,168	290,168
At 31 January 2014	295,140	295,140

**Moore Salmon Limited**  
**Notes to the Abbreviated Accounts for the Year Ended 31 January 2015**  
*..... continued*

**3 Share capital**

**Allotted, called up and fully paid shares**

	<b>2015</b>		<b>2014</b>	
	<b>No.</b>	<b>£</b>	<b>No.</b>	<b>£</b>
Ordinary shares of £1 each	100	100	100	100
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