Registered number: 04638324

MOREGROVE LIMITED

ABBREVIATED ACCOUNTS

FOR THE YEAR ENDED 30 APRIL 2015

INDEPENDENT AUDITORS' REPORT TO MOREGROVE LIMITED UNDER SECTION 449 OF THE COMPANIES ACT 2006

We have examined the abbreviated accounts set out on pages 2 to 4, together with the financial statements of Moregrove Limited for the year ended 30 April 2015 prepared under section 396 of the Companies Act 2006.

This report is made solely to the company in accordance with section 449 of the Companies Act 2006. 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 444 of the Companies Act 2006. It is our responsibility to form an independent opinion as to whether the company is entitled to deliver abbreviated accounts to the Registrar of Companies and whether the abbreviated accounts have been properly prepared in accordance with the regulations made under that section and to report our opinion to you.

We conducted our work in accordance with Bulletin 2008/4 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 are properly prepared.

OPINION ON FINANCIAL STATEMENTS

In our opinion the company is entitled to deliver abbreviated accounts prepared in accordance with section 444(3) of the Companies Act 2006, and the abbreviated accounts on pages 2 to 4 have been properly prepared in accordance with the regulations made under that section.

SMITH COOPER LIMITED

James Delve (Senior statutory auditor)
for and on behalf of
Smith Cooper Limited
Statutory Auditors & Chartered Accountants
St Helen's House
Cathedral Quarter
King Street
Derby
DE1 3EE
Date: 28th JANUARY 2016

MOREGROVE LIMITED
REGISTERED NUMBER: 04638324

ABBREVIATED BALANCE SHEET
AS AT 30 APRIL 2015

	Note	£	2015 £	£	2014 £
CURRENT ASSETS					
Debtors		**9,551**		7,405	
CREDITORS: amounts falling due within one year		**(8,262)**		(6,507)	
NET CURRENT ASSETS			**1,289**		898
TOTAL ASSETS LESS CURRENT LIABILITIES			**1,289**		898
CAPITAL AND RESERVES					
Called up share capital	2		**117**		117
Profit and loss account			**1,172**		781
SHAREHOLDERS' FUNDS			**1,289**		898

The abbreviated accounts, which have been prepared in accordance with the provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006, were approved and authorised for issue by the board and were signed on its behalf on 26th JANUARY 2016

P Warren-Gray
Director

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

NOTES TO THE ABBREVIATED ACCOUNTS
FOR THE YEAR ENDED 30 APRIL 2015

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 April 2008).

1.2 Cash flow

The financial statements do not include a Cash flow statement because the company, as a small reporting entity, is exempt from the requirement to prepare such a statement under the Financial Reporting Standard for Smaller Entities (effective April 2008).

1.3 Turnover

Turnover comprises revenue recognised by the company in respect of goods and services supplied during the year, exclusive of Value Added Tax and trade discounts.
Revenue is recognised when services are provided.

1.4 Investments

Investments held as fixed assets are shown at cost less provision for impairment.

1.5 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.

NOTES TO THE ABBREVIATED ACCOUNTS
FOR THE YEAR ENDED 30 APRIL 2015

2. SHARE CAPITAL

	2015	2014
	£	£
Allotted, called up and fully paid		
100 A shares of £1 each	**100**	100
11 B shares of £1 each	**11**	11
5 C shares of £1 each	**5**	5
1 D share of £1	**1**	1
	117	117

Shares classified as B to D do not carry voting rights.

3. ULTIMATE PARENT UNDERTAKING AND CONTROLLING PARTY

The ultimate parent company is MPS Care Group Limited. The intermediate holding company is MPS Care Limited, both companies are incorporated in England and Wales.

The ultimate controlling party is P Warren-Gray, a director, by virtue of his 100% holding in the issued ordinary share capital of MPS Care Group Limited.