

Registered Number 04756800

Moss Dairy Limited

Abbreviated Accounts

31 May 2011

Moss Dairy Limited

Registered Number 04756800

Company Information

Registered Office:

Black Bull House
353-355 Station Road
Bamber Bridge
Preston
Lancashire
PR5 6EE

Reporting Accountants:

Robin Oatridge & Co Limited
Chartered Certified Accountants
Black Bull House
353-355 Station Road
Bamber Bridge
Preston
Lancashire
PR5 6EE

Moss Dairy Limited

Registered Number 04756800

Balance Sheet as at 31 May 2011

	Notes	2011 £	2010 £
Fixed assets			
Intangible	2	32,400	34,200
Tangible	3	11,640	11,898
		<u>44,040</u>	<u>46,098</u>
Current assets			
Stocks		20	28
Debtors		5,813	5,662
Cash at bank and in hand		122	9,873
Total current assets		<u>5,955</u>	<u>15,563</u>
Creditors: amounts falling due within one year		(46,189)	(55,777)
Net current assets (liabilities)		(40,234)	(40,214)
Total assets less current liabilities		<u>3,806</u>	<u>5,884</u>
Creditors: amounts falling due after more than one year		0	(3,190)
Total net assets (liabilities)		<u>3,806</u>	<u>2,694</u>
Capital and reserves			
Called up share capital	4	1	1
Profit and loss account		3,805	2,693
Shareholders funds		<u>3,806</u>	<u>2,694</u>

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- a. For the year ending 31 May 2011 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.
 - b. The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.
 - c. The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.
 - d. These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

Approved by the board on 10 January 2012

And signed on their behalf by:

Mr M J Miller, Director

This document was delivered using electronic communications and authenticated in accordance with the registrar's rules relating to electronic form, authentication and manner of delivery under section 1068 of the Companies Act 2006.

Notes to the Abbreviated Accounts

For the year ending 31 May 2011

1 **Accounting policies**

Accounting convention

The financial statements 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 net invoiced sales of goods, excluding value added tax.

Goodwill

Goodwill, being the amount paid in connection with the acquisition of a business in 2008, is being amortised evenly over its estimated useful life of twenty years.

Stocks

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

Deferred tax

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date.

Depreciation

Depreciation has been provided at the following rates in order to write off the assets over their estimated useful lives.

Plant and machinery	15% on reducing balance
Motor vehicles	25% on reducing balance

2 **Intangible fixed assets**

Cost or valuation	£
At 01 June 2010	<u>36,000</u>
At 31 May 2011	<u>36,000</u>

Amortisation

At 01 June 2010	1,800
Charge for year	<u>1,800</u>
At 31 May 2011	<u>3,600</u>

Net Book Value

At 31 May 2011	32,400
At 31 May 2010	<u>34,200</u>

3 **Tangible fixed assets**

Total

Cost		£
At 01 June 2010		17,571
Additions	-	<u>3,495</u>
At 31 May 2011	-	<u>21,066</u>
Depreciation		
At 01 June 2010		5,673
Charge for year	-	<u>3,753</u>
At 31 May 2011	-	<u>9,426</u>
Net Book Value		
At 31 May 2011		11,640
At 31 May 2010	-	<u>11,898</u>

4 **Share capital**

	2011	2010
	£	£
Allotted, called up and fully paid:		
1 Ordinary shares of £1 each	1	1