

**REGISTERED NUMBER: 04756800 (England and Wales)**

**Unaudited Financial Statements**  
**for the Year Ended 31st May 2017**  
**for**  
**Moss Dairy Limited**

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

**Contents of the Financial Statements  
for the year ended 31st May 2017**

	<b>Page</b>
<b>Company Information</b>	<b>1</b>
<b>Balance Sheet</b>	<b>2</b>
<b>Notes to the Financial Statements</b>	<b>3</b>

**Moss Dairy Limited**  
**Company Information**  
**for the year ended 31st May 2017**

**DIRECTOR:** Mr M J Miller

**SECRETARY:** Mrs C Miller

**REGISTERED OFFICE:** Black Bull House  
353-355 Station Road  
Bamber Bridge  
Preston  
Lancashire  
PR5 6EE

**REGISTERED NUMBER:** 04756800 (England and Wales)

**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  
31st May 2017**

	Notes	2017 £	£	2016 £	£
<b>FIXED ASSETS</b>					
Intangible assets	4		21,600		23,400
Tangible assets	5		<u>5,800</u>		<u>7,626</u>
			27,400		31,026
<b>CURRENT ASSETS</b>					
Stocks		56		25	
Debtors	6	9,687		8,461	
Cash at bank		<u>11,696</u>		<u>3,198</u>	
		21,439		11,684	
<b>CREDITORS</b>					
Amounts falling due within one year	7	<u>45,133</u>		<u>42,666</u>	
<b>NET CURRENT LIABILITIES</b>			<u>(23,694)</u>		<u>(30,982)</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			<u>3,706</u>		<u>44</u>
<b>CAPITAL AND RESERVES</b>					
Called up share capital			1		1
Retained earnings			<u>3,705</u>		<u>43</u>
<b>SHAREHOLDERS' FUNDS</b>			<u>3,706</u>		<u>44</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31st May 2017.

The members have not required the company to obtain an audit of its financial statements for the year ended 31st May 2017 in accordance with Section 476 of the Companies Act 2006.

The director acknowledges his responsibilities for:

- (a) ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of each financial year and of its profit or loss for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.
- (b)

The financial statements have been prepared and delivered in accordance with the provisions of Part 15 of the Companies Act 2006 relating to small companies.

In accordance with Section 444 of the Companies Act 2006, the Income Statement has not been delivered.

The financial statements were approved by the director on 20th February 2018 and were signed by:

Mr M J Miller - Director

The notes form part of these financial statements

**Notes to the Financial Statements  
for the year ended 31st May 2017**

**1. STATUTORY INFORMATION**

Moss Dairy Limited is a private company, limited by shares, registered in England and Wales. The company's registered number and registered office address can be found on the Company Information page.

**2. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

These financial statements have been prepared in accordance with the provisions of Section 1A "Small Entities" of Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

**Turnover**

Turnover is measured at the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes.

**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.

**Intangible assets**

Intangible assets are initially measured at cost. After initial recognition, intangible assets are measured at cost less any accumulated amortisation and any accumulated impairment losses.

**Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

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

**Stocks**

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

**Taxation**

Taxation for the year comprises current and deferred tax. Tax is recognised in the Income Statement, except to the extent that it relates to items recognised in other comprehensive income or directly in equity.

Current or deferred taxation assets and liabilities are not discounted.

Current tax is recognised at the amount of tax payable using the tax rates and laws that have been enacted or substantively enacted by the balance sheet date.

**Deferred tax**

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

Timing differences arise from the inclusion of income and expenses in tax assessments in periods different from those in which they are recognised in financial statements. Deferred tax is measured using tax rates and laws that have been enacted or substantively enacted by the year end and that are expected to apply to the reversal of the timing difference.

Unrelieved tax losses and other deferred tax assets are recognised only to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits.

**Hire purchase and leasing commitments**

Rentals paid under operating leases are charged to profit or loss on a straight line basis over the period of the lease.

Notes to the Financial Statements - continued  
for the year ended 31st May 2017

3. **EMPLOYEES AND DIRECTORS**

The average number of employees during the year was 2 .

4. **INTANGIBLE FIXED ASSETS**

	Goodwill £
<b>COST</b>	
At 1st June 2016	
and 31st May 2017	<u>36,000</u>
<b>AMORTISATION</b>	
At 1st June 2016	12,600
Amortisation for year	<u>1,800</u>
At 31st May 2017	<u>14,400</u>
<b>NET BOOK VALUE</b>	
At 31st May 2017	<u>21,600</u>
At 31st May 2016	<u>23,400</u>

5. **TANGIBLE FIXED ASSETS**

	Plant and machinery £	Motor vehicles £	Totals £
<b>COST</b>			
At 1st June 2016			
and 31st May 2017	<u>2,021</u>	<u>11,205</u>	<u>13,226</u>
<b>DEPRECIATION</b>			
At 1st June 2016	1,225	4,375	5,600
Charge for year	<u>119</u>	<u>1,707</u>	<u>1,826</u>
At 31st May 2017	<u>1,344</u>	<u>6,082</u>	<u>7,426</u>
<b>NET BOOK VALUE</b>			
At 31st May 2017	<u>677</u>	<u>5,123</u>	<u>5,800</u>
At 31st May 2016	<u>796</u>	<u>6,830</u>	<u>7,626</u>

6. **DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2017 £	2016 £
Trade debtors	9,522	8,339
Other debtors	<u>165</u>	<u>122</u>
	<u>9,687</u>	<u>8,461</u>

**Notes to the Financial Statements - continued  
for the year ended 31st May 2017**

**7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2017	2016
	£	£
Trade creditors	4,594	3,869
Corporation Tax	4,233	3,116
Directors' loan accounts	35,706	35,081
Accrued expenses	600	600
	<u>45,133</u>	<u>42,666</u>

**8. ULTIMATE CONTROLLING PARTY**

The company was under the ultimate control of the director, Mr M J Miller who owns 100% of the issued share capital.

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 1072 of the Companies Act 2006.