

**Abbreviated Unaudited Accounts**  
**for the Year Ended 31st May 2014**  
**for**  
**Moss Dairy Limited**

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for the year ended 31st May 2014**

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**Moss Dairy Limited**

**Company Information**  
**for the year ended 31st May 2014**

**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)**

**Abbreviated Balance Sheet  
31st May 2014**

	Notes	2014 £	£	2013 £	£
<b>FIXED ASSETS</b>					
Intangible assets	2		27,000		28,800
Tangible assets	3		<u>5,774</u>		<u>7,410</u>
			32,774		36,210
<b>CURRENT ASSETS</b>					
Stocks		25		35	
Debtors		12,781		8,934	
Cash at bank and in hand		<u>6,096</u>		<u>8,244</u>	
		18,902		17,213	
<b>CREDITORS</b>					
Amounts falling due within one year		<u>47,964</u>		<u>45,451</u>	
<b>NET CURRENT LIABILITIES</b>			<u>(29,062)</u>		<u>(28,238)</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			3,712		7,972
<b>CREDITORS</b>					
Amounts falling due after more than one year			-		1,000
<b>NET ASSETS</b>			<u>3,712</u>		<u>6,972</u>
<b>CAPITAL AND RESERVES</b>					
Called up share capital	4		1		1
Profit and loss account			<u>3,711</u>		<u>6,971</u>
<b>SHAREHOLDERS' FUNDS</b>			<u>3,712</u>		<u>6,972</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31st May 2014.

The members have not required the company to obtain an audit of its financial statements for the year ended 31st May 2014 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 notes form part of these abbreviated accounts

**Moss Dairy Limited (Registered number: 04756800)**

**Abbreviated Balance Sheet - continued**  
**31st May 2014**

The abbreviated accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

The financial statements were approved by the director on 13th November 2014 and were signed by:

Mr M J Miller - Director

The notes form part of these abbreviated accounts

**Notes to the Abbreviated Accounts  
for the year ended 31st May 2014**

**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.

**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.

**Deferred tax**

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

**2. INTANGIBLE FIXED ASSETS**

	Total £
<b>COST</b>	
At 1st June 2013	
and 31st May 2014	<u>36,000</u>
<b>AMORTISATION</b>	
At 1st June 2013	7,200
Amortisation for year	<u>1,800</u>
At 31st May 2014	<u>9,000</u>
<b>NET BOOK VALUE</b>	
At 31st May 2014	<u>27,000</u>
At 31st May 2013	<u>28,800</u>

Notes to the Abbreviated Accounts - continued  
for the year ended 31st May 2014

3. TANGIBLE FIXED ASSETS

	Total £
<b>COST</b>	
At 1st June 2013	12,980
Additions	116
At 31st May 2014	<u>13,096</u>
<b>DEPRECIATION</b>	
At 1st June 2013	5,570
Charge for year	1,752
At 31st May 2014	<u>7,322</u>
<b>NET BOOK VALUE</b>	
At 31st May 2014	<u>5,774</u>
At 31st May 2013	<u>7,410</u>

4. CALLED UP SHARE CAPITAL

Allotted, issued and fully paid:

Number:	Class:	Nominal value:	2014 £	2013 £
1	Ordinary	£1	<u>1</u>	<u>1</u>

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.