

REGISTERED NUMBER: 04756800 (England and Wales)

Unaudited Financial Statements
for the Year Ended 31st May 2018
for
Moss Dairy Limited

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

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for the year ended 31st May 2018**

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Moss Dairy Limited
Company Information
for the year ended 31st May 2018

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 2018**

	Notes	2018 £	£	2017 £	£
FIXED ASSETS					
Intangible assets	4		19,800		21,600
Tangible assets	5		<u>7,341</u>		<u>5,800</u>
			27,141		27,400
CURRENT ASSETS					
Stocks		120		56	
Debtors	6	13,508		9,687	
Cash at bank		<u>9,369</u>		<u>11,696</u>	
		22,997		21,439	
CREDITORS					
Amounts falling due within one year	7	<u>22,931</u>		<u>45,133</u>	
NET CURRENT ASSETS/(LIABILITIES)			<u>66</u>		<u>(23,694)</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			27,207		3,706
CREDITORS					
Amounts falling due after more than one year	8		(20,000)		-
PROVISIONS FOR LIABILITIES			<u>(1,269)</u>		<u>-</u>
NET ASSETS			<u>5,938</u>		<u>3,706</u>
CAPITAL AND RESERVES					
Called up share capital			1		1
Retained earnings			<u>5,937</u>		<u>3,705</u>
SHAREHOLDERS' FUNDS			<u>5,938</u>		<u>3,706</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31st May 2018.

The members have not required the company to obtain an audit of its financial statements for the year ended 31st May 2018 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 financial statements

Balance Sheet - continued
31st May 2018

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 9th November 2018 and were signed by:

Mr M J Miller - Director

**Notes to the Financial Statements
for the year ended 31st May 2018**

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 2018

3. **EMPLOYEES AND DIRECTORS**

The average number of employees during the year was 2 (2017 - 2) .

4. **INTANGIBLE FIXED ASSETS**

	Goodwill £
COST	
At 1st June 2017	
and 31st May 2018	<u>36,000</u>
AMORTISATION	
At 1st June 2017	14,400
Amortisation for year	<u>1,800</u>
At 31st May 2018	<u>16,200</u>
NET BOOK VALUE	
At 31st May 2018	<u>19,800</u>
At 31st May 2017	<u>21,600</u>

5. **TANGIBLE FIXED ASSETS**

	Plant and machinery £	Motor vehicles £	Totals £
COST			
At 1st June 2017	2,021	11,205	13,226
Additions	<u>-</u>	<u>3,895</u>	<u>3,895</u>
At 31st May 2018	<u>2,021</u>	<u>15,100</u>	<u>17,121</u>
DEPRECIATION			
At 1st June 2017	1,344	6,082	7,426
Charge for year	<u>101</u>	<u>2,253</u>	<u>2,354</u>
At 31st May 2018	<u>1,445</u>	<u>8,335</u>	<u>9,780</u>
NET BOOK VALUE			
At 31st May 2018	<u>576</u>	<u>6,765</u>	<u>7,341</u>
At 31st May 2017	<u>677</u>	<u>5,123</u>	<u>5,800</u>

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

	2018 £	2017 £
Trade debtors	12,810	9,522
Other debtors	<u>698</u>	<u>165</u>
	<u>13,508</u>	<u>9,687</u>

**Notes to the Financial Statements - continued
for the year ended 31st May 2018**

7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2018	2017
	£	£
Trade creditors	4,686	4,594
Taxation and social security	3,674	4,233
Other creditors	<u>14,571</u>	<u>36,306</u>
	<u>22,931</u>	<u>45,133</u>

8. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	2018	2017
	£	£
Other creditors	<u>20,000</u>	<u>-</u>

9. 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.