

**Abbreviated Unaudited Accounts**  
**for the Year Ended 30 November 2008**  
**for**  
**MOONLINK LIMITED**

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**MOONLINK LIMITED**

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for the Year Ended 30 November 2008**

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**MOONLINK LIMITED**

**Company Information  
for the Year Ended 30 November 2008**

**DIRECTORS:**

P Mather  
Mrs S G Mather

**SECRETARY:**

Mrs S G Mather

**REGISTERED OFFICE:**

Sherston Post Office  
1 High Street  
Sherston  
Wiltshire  
SN16 0LH

**REGISTERED NUMBER:**

05210618 (England and Wales)

**ACCOUNTANTS:**

David Cottrell & Company  
The Old Bakery  
11a Canford Lane  
Bristol  
BS9 3DE

# MOONLINK LIMITED

## Abbreviated Balance Sheet 30 November 2008

	Notes	30.11.08 £	£	30.11.07 £	£
<b>FIXED ASSETS</b>					
Intangible assets	2		66,000		77,000
Tangible assets	3		15,272		20,366
			<u>81,272</u>		<u>97,366</u>
<b>CURRENT ASSETS</b>					
Stocks		18,000		13,000	
Debtors		1,576		2,868	
Prepayments and accrued income		1,624		1,637	
Cash at bank and in hand		39,183		35,100	
		<u>60,383</u>		<u>52,605</u>	
<b>CREDITORS</b>					
Amounts falling due within one year		133,874		142,702	
		<u>133,874</u>		<u>142,702</u>	
<b>NET CURRENT LIABILITIES</b>			(73,491)		(90,097)
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			7,781		7,269
<b>PROVISIONS FOR LIABILITIES</b>			1,644		1,527
<b>NET ASSETS</b>			<u>6,137</u>		<u>5,742</u>
<b>CAPITAL AND RESERVES</b>					
Called up share capital	4		2		2
Profit and loss account			6,135		5,740
			<u>6,137</u>		<u>5,742</u>
<b>SHAREHOLDERS' FUNDS</b>			<u>6,137</u>		<u>5,742</u>

The company is entitled to exemption from audit under Section 249A(1) of the Companies Act 1985 for the year ended 30 November 2008.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 November 2008 in accordance with Section 249B(2) of the Companies Act 1985.

The directors acknowledge their responsibilities for:

- ensuring that the company keeps accounting records which comply with Section 221 of the Companies Act 1985 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 Section 226 and which otherwise comply with the requirements of the Companies Act 1985 relating to financial statements, so far as applicable to the company.

The notes form part of these abbreviated accounts

**MOONLINK LIMITED**

**Abbreviated Balance Sheet - continued**  
**30 November 2008**

These abbreviated accounts have been prepared in accordance with the special provisions of Part VII of the Companies Act 1985 relating to small companies.

The financial statements were approved by the Board of Directors on 22 May 2009 and were signed on its behalf by:



P Mather - Director

The notes form part of these abbreviated accounts

## MOONLINK LIMITED

### Notes to the Abbreviated Accounts for the Year Ended 30 November 2008

#### 1. ACCOUNTING POLICIES

##### **Basis of preparing the financial statements**

The balance sheet shows that the company's current liabilities exceeded its current assets at 30 November 2008 by £73,491. Liabilities included an amount owing to a director of £120,701. Repayments of this advance will not be made if to do so would prejudice the company's ability to meet its other liabilities. Therefore, the director considers it appropriate to prepare the financial statements on a going concern basis.

##### **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 January 2007).

##### **Turnover**

Turnover represents net invoiced sales of goods, excluding value added tax, and receipt of a post office salary.

##### **Goodwill**

Goodwill, being the amount paid in connection with the acquisition of a business in 2004, is being amortised evenly over its estimated useful life of ten 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 etc - 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 1 December 2007 and 30 November 2008	110,000
<b>AMORTISATION</b>	
At 1 December 2007	33,000
Charge for year	11,000
At 30 November 2008	44,000
<b>NET BOOK VALUE</b>	
At 30 November 2008	66,000
At 30 November 2007	77,000

# MOONLINK LIMITED

## Notes to the Abbreviated Accounts - continued for the Year Ended 30 November 2008

### 3. TANGIBLE FIXED ASSETS

	Total £
<b>COST</b>	
At 1 December 2007	
and 30 November 2008	<u>34,246</u>
<b>DEPRECIATION</b>	
At 1 December 2007	13,880
Charge for year	<u>5,094</u>
At 30 November 2008	<u>18,974</u>
<b>NET BOOK VALUE</b>	
At 30 November 2008	<u>15,272</u>
At 30 November 2007	<u>20,366</u>

### 4. CALLED UP SHARE CAPITAL

Authorised:				
Number:	Class:	Nominal value:	30.11.08	30.11.07
			£	£
100	Ordinary	£1	<u>100</u>	<u>100</u>
Alotted and issued:				
Number:	Class:	Nominal value:	30.11.08	30.11.07
			£	£
2	Ordinary	£1	<u>2</u>	<u>2</u>