

JOAN MOORE LTD
UNAUDITED ABBREVIATED ACCOUNTS
31 JULY 2008

CHALMERS HB LIMITED

Chartered Accountants
20 Chamberlain Street
Wells
Somerset BA5 2PF

THURSDAY



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COMPANIES HOUSE

JOAN MOORE LTD

ABBREVIATED ACCOUNTS

YEAR ENDED 31 JULY 2008

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JOAN MOORE LTD**ABBREVIATED BALANCE SHEET****31 JULY 2008**

	Note	2008	2007
		£	£
FIXED ASSETS	2		
Intangible assets		15,000	20,000
Tangible assets		<u>645</u>	<u>806</u>
		15,645	20,806
 CURRENT ASSETS			
Debtors		13,649	10,186
Cash at bank and in hand		<u>6,109</u>	<u>809</u>
		19,758	10,995
 CREDITORS: Amounts falling due within one year		<u>32,054</u>	<u>31,499</u>
 NET CURRENT LIABILITIES		(12,296)	(20,504)
 TOTAL ASSETS LESS CURRENT LIABILITIES		<u>3,349</u>	<u>302</u>

The Balance sheet continues on the following page.
The notes on page 1 form part of these abbreviated accounts.

JOAN MOORE LTD**ABBREVIATED BALANCE SHEET** *(continued)***31 JULY 2008**

	Note	2008 £	2007 £
CAPITAL AND RESERVES			
Called-up equity share capital	3	1	1
Profit and loss account		<u>3,348</u>	<u>301</u>
SHAREHOLDERS' FUNDS		<u>3,349</u>	<u>302</u>

The director is satisfied that the company is entitled to exemption from the provisions of the Companies Act 1985 (the Act) relating to the audit of the financial statements for the year by virtue of section 249A(1), and that no member or members have requested an audit pursuant to section 249B(2) of the Act.

The director acknowledges her responsibility for:

- (i) ensuring that the company keeps proper accounting records which comply with section 221 of the Act, and
- (ii) preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its profit or loss for the financial year in accordance with the requirements of section 226, and which otherwise comply with the requirements of the Act relating to financial statements, so far as applicable to the company.

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

These abbreviated accounts were approved and signed by the director and authorised for issue on 28.11.08



 MRS J MOORE

The notes on page 2 form part of these abbreviated accounts.

JOAN MOORE LTD**NOTES TO THE ABBREVIATED ACCOUNTS****YEAR ENDED 31 JULY 2008**

1. ACCOUNTING POLICIES**Basis of accounting**

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

The turnover shown in the profit and loss account represents amounts invoiced during the year.

In respect of long-term contracts and contracts for on-going services, turnover represents the value of work done in the year, including estimates of amounts not invoiced. Turnover in respect of long-term contracts and contracts for on-going services is recognised by reference to the stage of completion.

Amortisation

Amortisation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful economic life of that asset as follows:

Goodwill - On a straight line basis over 5 years

Fixed assets

All fixed assets are initially recorded at cost.

Depreciation

Depreciation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful economic life of that asset as follows:

Equipment - 20% on a reducing balance basis

Financial instruments

Financial instruments are classified and accounted for, according to the substance of the contractual arrangement, as either financial assets, financial liabilities or equity instruments. An equity instrument is any contract that evidences a residual interest in the assets of the company after deducting all of its liabilities.

JOAN MOORE LTD**NOTES TO THE ABBREVIATED ACCOUNTS****YEAR ENDED 31 JULY 2008****2. FIXED ASSETS**

	Intangible Assets £	Tangible Assets £	Total £
COST			
At 1 August 2007 and 31 July 2008	<u>25,000</u>	<u>1,007</u>	<u>26,007</u>
DEPRECIATION			
At 1 August 2007	5,000	201	5,201
Charge for year	<u>5,000</u>	<u>161</u>	<u>5,161</u>
At 31 July 2008	<u>10,000</u>	<u>362</u>	<u>10,362</u>
NET BOOK VALUE			
At 31 July 2008	<u>15,000</u>	<u>645</u>	<u>15,645</u>
At 31 July 2007	<u>20,000</u>	<u>806</u>	<u>20,806</u>

3. SHARE CAPITAL**Authorised share capital:**

	2008 £	2007 £
10,000 Ordinary shares of £1 each	<u>10,000</u>	<u>10,000</u>

Allotted, called up and fully paid:

	2008		2007	
	No	£	No	£
Ordinary shares of £1 each	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>