

Registered Number 05873171

Joan Moore Ltd

Abbreviated Accounts

31 July 2011

Joan Moore Ltd

Registered Number 05873171

Balance Sheet as at 31 July 2011

	Notes	2011 £	2010 £
Fixed assets	2		
Intangible		8,000	5,000
Tangible		593	741
		<u>8,593</u>	<u>5,741</u>
Current assets			
Debtors		7,503	5,911
Cash at bank and in hand		11,749	3,995
Total current assets		<u>19,252</u>	<u>9,906</u>
Creditors: amounts falling due within one year		(26,081)	(12,047)
Net current assets (liabilities)		(6,829)	(2,141)
Total assets less current liabilities		<u>1,764</u>	<u>3,600</u>
Total net assets (liabilities)		<u>1,764</u>	<u>3,600</u>
Capital and reserves			
Called up share capital	4	2	1
Profit and loss account		1,762	3,599
Shareholders funds		<u>1,764</u>	<u>3,600</u>

-
- a. For the year ending 31 July 2011 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.
 - b. The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.
 - c. The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.
 - d. These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

Approved by the board on 23 September 2011

And signed on their behalf by:

G Moore, Director

Mrs J Moore, Director

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 1068 of the Companies Act 2006.

Notes to the Abbreviated Accounts

For the year ending 31 July 2011

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 April 2008).

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.

Financial Instruments

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the entity after deducting all of its financial liabilities. Where the contractual obligations of financial instruments (including share capital) are equivalent to a similar debt instrument, those financial instruments are classed as financial liabilities. Financial liabilities are presented as such in the balance sheet. Finance costs and gains or losses relating to financial liabilities are included in the profit and loss account. Finance costs are calculated so as to produce a constant rate of return on the outstanding liability. Where the contractual terms of share capital do not have any terms meeting the definition of a financial liability then this is classed as an equity instrument. Dividends and distributions relating to equity instruments are debited direct to equity.

Depreciation

Depreciation has been provided at the following rates in order to write off the assets over their estimated useful lives.

Equipment 20% Reducing balance

2 **Fixed Assets**

	Intangible Assets	Tangible Assets	Total
Cost or valuation	£	£	£
At 01 August 2010	25,000	1,520	26,520
Additions	10,000		10,000
At 31 July 2011	35,000	1,520	36,520

At 31 July 2011	<u>33,000</u>	<u>1,920</u>	<u>30,920</u>
Depreciation			
At 01 August 2010	20,000	779	20,779
Charge for year	<u>7,000</u>	<u>148</u>	<u>7,148</u>
At 31 July 2011	<u>27,000</u>	<u>927</u>	<u>27,927</u>
Net Book Value			
At 31 July 2011	8,000	593	8,593
At 31 July 2010	<u>5,000</u>	<u>741</u>	<u>5,741</u>

3 **Creditors: amounts falling due after more than one year**

4 **Share capital**

	2011 £	2010 £
Authorised share capital:		
10000 Ordinary A of £1 each	10,000	10,000
10000 Ordinary B of £1 each	10,000	0
Allotted, called up and fully paid:		
1 Ordinary A of £1 each	1	1
1 Ordinary B of £1 each	1	0
Ordinary shares issued in the year:		
1 Ordinary B of £1 each were issued in the year with a nominal value of £1, for a consideration of £1		