

Registered Number 06214527

HOY MOON LIMITED

Abbreviated Accounts

31 December 2012

Abbreviated Balance Sheet as at 31 December 2012

	Notes	2012	2011
		£	£
Fixed assets			
Tangible assets	2	117	233
		<u>117</u>	<u>233</u>
Current assets			
Debtors		65	237
Cash at bank and in hand		110	2,419
		<u>175</u>	<u>2,656</u>
Creditors: amounts falling due within one year		<u>(23,892)</u>	<u>(18,011)</u>
Net current assets (liabilities)		<u>(23,717)</u>	<u>(15,355)</u>
Total assets less current liabilities		<u>(23,600)</u>	<u>(15,122)</u>
Total net assets (liabilities)		<u>(23,600)</u>	<u>(15,122)</u>
Capital and reserves			
Called up share capital	3	100	100
Profit and loss account		(23,700)	(15,222)
Shareholders' funds		<u>(23,600)</u>	<u>(15,122)</u>

- For the year ending 31 December 2012 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.
- The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.
- These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

Approved by the Board on 26 September 2013

And signed on their behalf by:

Mrs Barbara Karg, Director

Notes to the Abbreviated Accounts for the period ended 31 December 2012**1 Accounting Policies****Basis of measurement and preparation of accounts****Basis of Preparation**

The full financial statements, from which these abbreviated accounts have been extracted, have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008).

Turnover policy

Turnover represents amounts chargeable, net of value added tax, in respect of the sale of goods and services to customers.

Tangible assets depreciation policy

Depreciation is charged at rates designed to write off their costs over their estimated useful lives, as follows :

Fixtures and Fittings - 20% reducing balance

Other accounting policies**Financial Instruments**

Financial instruments are classified and accounted for, according to the substance of the contractual arrangement, as 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. Where shares are issued, any component that creates a financial liability of the company is presented as a liability in the balance sheet. The corresponding dividends relating to the liability component are charged as interest expense in the profit and loss account.

Related Party Transaction**Directors' Advances and Credits**

Mr Christian Karg

Loaned to the Company

2012 Advance/Credit - £22,416

2012 Repaid - £0

2011 Advance/Credit - £16,000

2011 Repaid - £0

Mrs Barbara Karg

Loaned to the Company

2012 Advance/Credit - £1,000

2012 Repaid - £0

2011 Advance/Credit - £1,000

2011 Repaid - £0

2 Tangible fixed assets

	£
Cost	
At 1 January 2012	581
Additions	-
Disposals	-
Revaluations	-
Transfers	-
At 31 December 2012	<u>581</u>
Depreciation	
At 1 January 2012	348
Charge for the year	116
On disposals	-
At 31 December 2012	<u>464</u>
Net book values	
At 31 December 2012	<u>117</u>
At 31 December 2011	<u>233</u>

3 Called Up Share Capital

Allotted, called up and fully paid:

	<i>2012</i>	<i>2011</i>
	£	£
100 Ordinary shares of £1 each	100	100

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