

**Moonshine & Sun Media  
Limited**

**Unaudited  
Abbreviated accounts**

for the year ended 31 March 2014

Registered number: 07941053

FRIDAY



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30/01/2015

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COMPANIES HOUSE

## Abbreviated balance sheet


as at 31 March 2014

|                                                       | Note | £               | 2014<br>£     | £               | 2013<br>£     |
|-------------------------------------------------------|------|-----------------|---------------|-----------------|---------------|
| <b>Fixed assets</b>                                   |      |                 |               |                 |               |
| Tangible assets                                       | 2    |                 | 2,512         |                 | 2,242         |
| <b>Current assets</b>                                 |      |                 |               |                 |               |
| Debtors                                               |      | 60,359          |               | 59,440          |               |
| Cash at bank                                          |      | 21,614          |               | 4,307           |               |
|                                                       |      | <u>81,973</u>   |               | <u>63,747</u>   |               |
| <b>Creditors: amounts falling due within one year</b> |      | <u>(27,910)</u> |               | <u>(24,481)</u> |               |
| <b>Net current assets</b>                             |      |                 | <u>54,063</u> |                 | <u>39,266</u> |
| <b>Net assets</b>                                     |      |                 | <u>56,575</u> |                 | <u>41,508</u> |
| <b>Capital and reserves</b>                           |      |                 |               |                 |               |
| Called up share capital                               | 3    |                 | 200           |                 | 200           |
| Profit and loss account                               |      |                 | <u>56,375</u> |                 | <u>41,308</u> |
| <b>Shareholders' funds</b>                            |      |                 | <u>56,575</u> |                 | <u>41,508</u> |

The director considers that the company is entitled to exemption from the requirement to have an audit under the provisions of section 477 of the Companies Act 2006 ("the Act") and members have not required the company to obtain an audit for the year in question in accordance with section 476 of the Act.

The director acknowledges his responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and for preparing financial statements which give a true and fair view of the state of affairs of the company as at 31 March 2014 and of its profit for the year in accordance with the requirements of sections 394 and 395 of the Act and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

The abbreviated accounts, which have been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006, were approved and authorised for issue by the board and were signed on its behalf on 30 January 2015.

  
A Jayes  
Director

The notes on pages 2 to 4 form part of these financial statements.

**Notes to the abbreviated accounts**

for the year ended 31 March 2014

**1. Accounting policies**

**1.1 Basis of preparation of financial statements**

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).

**1.2 Turnover**

Turnover comprises revenue recognised by the company in respect of services supplied during the year, exclusive of Value Added Tax and trade discounts.

**1.3 Tangible fixed assets and depreciation**

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost of fixed assets, less their estimated residual value, over their expected useful lives on the following basis:

|                  |   |                      |
|------------------|---|----------------------|
| Office equipment | - | 20% reducing balance |
|------------------|---|----------------------|

**1.4 Revenue recognition**

Fee income represents revenue earned under a wide variety of contracts to provide professional services. Revenue is recognised as earned when, and to the extent that, the firm obtains the right to consideration in exchange for its performance under these contracts. It is measured at the fair value of the right to consideration, which represents amounts chargeable to clients, including expenses and disbursements but excluding value added tax.

Revenue is generally recognised as contract activity progresses so that for incomplete contracts it reflects its partial performance of the contractual obligations. For such contracts the amount of revenue reflects the accrual of the right to consideration by reference to the value of work performed. Revenue not billed to clients is included in debtors and payments on account in excess of the relevant amount of revenue are included in creditors.

Fee income that is contingent on events outside the control of the firm is recognised when the contingent event occurs.

**Notes to the abbreviated accounts**  
for the year ended 31 March 2014

**2. Tangible fixed assets**

|                       | £     |
|-----------------------|-------|
| <b>Cost</b>           |       |
| At 1 April 2013       | 2,925 |
| Additions             | 898   |
|                       | <hr/> |
| At 31 March 2014      | 3,823 |
|                       | <hr/> |
| <b>Depreciation</b>   |       |
| At 1 April 2013       | 683   |
| Charge for the year   | 628   |
|                       | <hr/> |
| At 31 March 2014      | 1,311 |
|                       | <hr/> |
| <b>Net book value</b> |       |
| At 31 March 2014      | 2,512 |
|                       | <hr/> |
| At 31 March 2013      | 2,242 |
|                       | <hr/> |

**3. Share capital**

|                                           | 2014<br>£ | 2013<br>£ |
|-------------------------------------------|-----------|-----------|
| <b>Allotted, called up and fully paid</b> |           |           |
| 100 Ordinary shares of £1 each            | 100       | 100       |
| 100 A Ordinary shares of £1 each          | 100       | 100       |
|                                           | <hr/>     | <hr/>     |
|                                           | 200       | 200       |
|                                           | <hr/>     | <hr/>     |

**Notes to the abbreviated accounts**  
for the year ended 31 March 2014

**4. Director's benefits: advances, credit and guarantees**

**Loans to directors**

|         | <b>Rate<br/>%</b> | <b>Opening<br/>balance<br/>£</b> | <b>Amounts<br/>advanced<br/>£</b> | <b>Interest<br/>charged<br/>£</b> | <b>Amounts<br/>repaid<br/>£</b> | <b>Closing<br/>balance<br/>£</b> |
|---------|-------------------|----------------------------------|-----------------------------------|-----------------------------------|---------------------------------|----------------------------------|
| A Jayes | <b>4</b>          | <b>41,440</b>                    | <b>-</b>                          | <b>2,035</b>                      | <b>(22,444)</b>                 | <b>21,028</b>                    |