

**Moonshine & Sun Media
Limited**

**Unaudited
Abbreviated accounts**

for the year ended 31 March 2015

Registered number: 07941053

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COMPANIES HOUSE

Abbreviated balance sheet


as at 31 March 2015

	Note	£	2015 £	£	2014 £
Fixed assets					
Tangible assets	2		5,622		2,512
Investments	3		17,000		-
			<u>22,622</u>		<u>2,512</u>
Current assets					
Debtors		42,329		60,359	
Cash at bank		39,305		21,614	
		<u>81,634</u>		<u>81,973</u>	
Creditors: amounts falling due within one year		<u>(23,450)</u>		<u>(27,910)</u>	
Net current assets			<u>58,184</u>		<u>54,063</u>
Total assets less current liabilities			<u>80,806</u>		<u>56,575</u>
Capital and reserves					
Called up share capital	4		200		200
Profit and loss account			80,606		56,375
Shareholders' funds			<u>80,806</u>		<u>56,575</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 2015 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 17 December 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 2015

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:

Motor vehicles	-	Straight line over 5 years
Office equipment	-	20% reducing balance

1.4 Investments

Investments held as fixed assets are shown at cost less provision for impairment.

1.5 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 2015

2. Tangible fixed assets

	£
Cost	
At 1 April 2014	3,823
Additions	4,250
	<u>8,073</u>
At 31 March 2015	8,073
Depreciation	
At 1 April 2014	1,311
Charge for the year	1,140
	<u>2,451</u>
At 31 March 2015	2,451
Net book value	
At 31 March 2015	<u>5,622</u>
At 31 March 2014	<u>2,512</u>

3. Fixed asset investments

	£
Cost or valuation	
At 1 April 2014	-
Additions	17,000
	<u>17,000</u>
At 31 March 2015	17,000
Net book value	
At 31 March 2015	<u>17,000</u>
At 31 March 2014	<u>-</u>

4. Share capital

	2015 £	2014 £
Allotted, called up and fully paid		
100 Ordinary shares of £1 each	100	100
100 A Ordinary shares of £1 each	100	100
	<u>200</u>	<u>200</u>

Notes to the abbreviated accounts
for the year ended 31 March 2015

5. Director's benefits: advances, credit and guarantees

Loans to directors

	Rate %	Opening balance £	Amounts advanced £	Interest charged £	Amounts repaid £	Closing balance £
A Jayes	4	21,028	71,627	-	(92,663)	(7)