

Registered number

09505711

Moore Business Management Limited

Filleted Accounts

31 March 2018

Registered number: 09505711

**Moore Business Management Limited**

**Balance Sheet**

**as at 31 March 2018**

	Notes	2018 £	2017 £
<b>Fixed assets</b>			
Tangible assets	3	261	326
<b>Current assets</b>			
Debtors	4	53,300	3,137
Cash at bank and in hand		539	7
		<u>53,839</u>	<u>3,144</u>
<b>Creditors: amounts falling due within one year</b>	5	(51,600)	(13,032)
<b>Net current assets/(liabilities)</b>		<u>2,239</u>	<u>(9,888)</u>
<b>Total assets less current liabilities</b>		<u>2,500</u>	<u>(9,562)</u>
<b>Provisions for liabilities</b>		(50)	(62)
<b>Net assets/(liabilities)</b>		<u><u>2,450</u></u>	<u><u>(9,624)</u></u>
<b>Capital and reserves</b>			
Called up share capital		100	100
Profit and loss account		2,350	(9,724)
<b>Shareholders' funds</b>		<u><u>2,450</u></u>	<u><u>(9,624)</u></u>

The directors are satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit in accordance with section 476 of the Act.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The accounts have been prepared and delivered in accordance with the special provisions applicable to companies subject to the small companies regime. The profit and loss account has not been delivered to the Registrar of Companies.

Director

Approved by the board on 30 October 2018

# **Moore Business Management Limited**

## **Notes to the Accounts**

**for the year ended 31 March 2018**

### **1 Accounting policies**

#### ***Turnover***

Turnover is measured at the fair value of the consideration received or receivable, net of discounts and value added taxes. Turnover includes revenue earned from the sale of goods and from the rendering of services. Turnover from the sale of goods is recognised when the significant risks and rewards of ownership of the goods have transferred to the buyer. Turnover from the rendering of services is recognised by reference to the stage of completion of the contract. The stage of completion of a contract is measured by comparing the costs incurred for work performed to date to the total estimated contract costs.

#### ***Tangible fixed assets***

Tangible fixed assets are measured at cost less accumulative depreciation and any accumulative impairment losses. Depreciation is provided on all tangible fixed assets, other than freehold land, at rates calculated to write off the cost, less estimated residual value, of each asset evenly over its expected useful life, as follows:

Plant and machinery	20% reducing balance
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#### ***Debtors***

Short term debtors are measured at transaction price (which is usually the invoice price), less any impairment losses for bad and doubtful debts. Loans and other financial assets are initially recognised at transaction price including any transaction costs and subsequently measured at amortised cost determined using the effective interest method, less any impairment losses for bad and doubtful debts.

#### ***Creditors***

Short term creditors are measured at transaction price (which is usually the invoice price). Loans and other financial liabilities are initially recognised at transaction price net of any transaction costs and subsequently measured at amortised cost determined using the effective interest method.

#### ***Taxation***

A current tax liability is recognised for the tax payable on the taxable profit of the current and past periods. A current tax asset is recognised in respect of a tax loss that can be carried back to recover tax paid in a previous period. Deferred tax is recognised in respect of all timing differences between the recognition of income and expenses in the financial statements and their inclusion in tax assessments. Unrelieved tax losses and other deferred tax assets are recognised only to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits. Deferred tax is measured using the tax rates and laws that have been enacted or substantively enacted by the reporting date and that are expected to apply to the reversal of the timing difference, except for revalued land and investment property where the tax rate that applies to the sale of the asset is used. Current and deferred tax assets and liabilities are not discounted.

#### ***Pensions***

Contributions to defined contribution plans are expensed in the period to which they

relate.

<b>2 Employees</b>	<b>2018</b>	<b>2017</b>
	<b>Number</b>	<b>Number</b>

Average number of persons employed by the company	<u>1</u>	<u>1</u>
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**3 Tangible fixed assets**

**Plant and  
machinery  
etc  
£**

**Cost**

At 1 April 2017	508
At 31 March 2018	<u>508</u>

**Depreciation**

At 1 April 2017	182
Charge for the year	65
At 31 March 2018	<u>247</u>

**Net book value**

At 31 March 2018	<u>261</u>
At 31 March 2017	326

<b>4 Debtors</b>	<b>2018</b>	<b>2017</b>
	<b>£</b>	<b>£</b>

Trade debtors	242	365
Directors current accounts	-	2,272
Inter company loan	53,058	500
	<u>53,300</u>	<u>3,137</u>

<b>5 Creditors: amounts falling due within one year</b>	<b>2018</b>	<b>2017</b>
	<b>£</b>	<b>£</b>

Sundry loans	33,003	1,452
Trade creditors	1,817	772
SC455 Tax	-	699
Directors current accounts	1,325	-
Corporation tax	944	25
Accruals	1,690	1,600
Taxation and social security costs	12,821	8,484
	<u>51,600</u>	<u>13,032</u>

## 6 Loans to directors

Description and conditions	B/fwd £	Paid £	Repaid £	C/fwd £
Nigel Garner [Loan 1]	2,272	3,852	7,449	(1,325)
	<u>2,272</u>	<u>3,852</u>	<u>7,449</u>	<u>(1,325)</u>

## 7 Controlling party

The company is controlled by the the director who also owns all of the issued shares in the company.

## 8 Other information

Moore Business Management Limited is a private company limited by shares and incorporated in England and Wales. Its registered office is:

Daresbury Point  
Greenway Drive  
Manor Park  
Runcorn  
WA7 1UP

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 1072 of the Companies Act 2006.