

Registered number  
11578936

Moonji Ltd  
Unaudited Accounts  
for the year ended  
31 March 2021

**Moonji Ltd**  
**Balance Sheet**  
**as at 31 March 2021**

	Notes	2021 £	2020 £
Fixed assets			
Tangible assets	4	7,551	3,600
		7,551	3,600
Current assets			
Stocks	5	562	0
Debtors	6	971	800
Cash at bank and in hand		1,537	5,566
		3,070	6,366
<b>Creditors:</b> amounts falling due within one year	7	(542)	(445)
Net current assets / (liabilities)		2,528	5,921
Total assets less current liabilities		10,079	9,521
<b>Creditors:</b> amounts falling due after more than one year	8	(11,681)	(1,556)
Provisions for liabilities		(0)	(0)
Accruals and deferred income		(1,120)	(4,162)
Total net assets (liabilities)		(2,722)	3,803
Capital and reserves			
Called up share capital	9	100	1
Other reserves		6,528	6,528
Profit and loss account		(9,350)	(2,726)
Shareholders' funds		(2,722)	3,803

Moonji Ltd  
Balance Sheet  
as at 31 March 2021

These accounts have been prepared and delivered in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006.

The directors have not delivered a copy of the company's Profit and Loss account as permitted by s444(5A) of the Companies Act 2006.

For the year ending 31 March 2021 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.

Signed on behalf of the board of directors

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Ms C Vyrdee

Director

Approved by the board on 10 December 2021

Company Number: 11578936 (a Private Company Limited by Shares registered in England and Wales)

Registered Office:

16 Westbury Lodge Close  
Pinner  
HA5 3FG  
United Kingdom

## 1. Accounting policies

### Basis of preparation of financial statements

These financial statements have been prepared under the historic cost convention in accordance with the accounting policies set out below and with section 1A of FRS 102, the Financial Reporting Standard applicable in the UK and Republic of Ireland, and the Companies Act 2006. The presentation currency is sterling.

### Going concern basis

The accounts have been prepared on the assumption that the company is able to carry on business as a going concern for the foreseeable future.

### Revenue recognition

Revenue is measured at the fair value of the consideration received or receivable. Revenue is reduced for estimated customer returns, rebates and other similar allowances. Revenue from the sale of goods is recognised when goods are delivered and legal title has passed.

### Tangible fixed assets depreciation policy

Tangible fixed assets are stated at cost less accumulated depreciation and impairment losses. Depreciation is provided, after taking account of any grants receivable, at rates calculated to write off the cost of fixed assets, less the estimated residual value, over their estimated useful lives.

Computer equipment	25% Straight Line
Plant & machinery	25% Straight Line

### Stocks

Stocks are valued at the lower of cost and net realisable value after taking into account costs of completion and sale. Cost includes all direct expenditure and an appropriate proportion of fixed and variable overheads. The amount of any write-down to net realisable value, and all losses of stock, are recognised as an expense in the period in which the write-down or loss occurs. The amount of any reversal of any write-down is recognised as a reduction in the amount of stock expensed in the period in which the reversal occurs.

## 2. Profit or loss

Profit before tax is stated after charging the following:	2021	2020
	£	£
Depreciation - owned assets	2,613	1,200

## 3. Employees

	2021	2020
Average number of employees during the period	0	0

#### 4. Tangible fixed assets

	Computer equipment	Plant & machinery	Total
Cost or valuation	£	£	£
At 1 April 2020	0	4,800	4,800
Additions	2,274	4,290	6,564
At 31 March 2021	2,274	9,090	11,364
Depreciation			
At 1 April 2020	0	1,200	1,200
Charge for the period	341	2,272	2,613
At 31 March 2021	341	3,472	3,813
Net book value			
At 31 March 2021	1,933	5,618	7,551
At 31 March 2020	0	3,600	3,600

#### 5. Stocks

	2021	2020
	£	£
Work in progress	562	0
	562	0

#### 6. Debtors

	2021	2020
	£	£
Trade debtors	971	800
	971	800

#### 7. Creditors: amounts falling due within one year

	2021	2020
	£	£
Trade creditors	542	445
	542	445

#### 8. Creditors: amounts falling due after one year

	2021	2020
	£	£
Bank Loans & overdrafts	10,000	0
Other	1,681	1,556
	11,681	1,556

**9. Share capital**

	2021	2020
	£	£
Allotted, called up and fully paid:		
100 (2020: 1) Ordinary shares of £1.00 each	100	1
	100	1

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.