

C Moore Service Limited

Annual Report and Unaudited Financial Statements
for the Period from 1 December 2018 to 30 April 2020

AIMS Accountants For Business
Montpelier Accountancy Limited
7 Montpelier
Quarndon
Derby
Derby
DE22 5JW

C Moore Service Limited

(Registration number: 04969197)
Balance Sheet as at 30 April 2020

	Note	2020 £	2018 £
Fixed assets			
Tangible assets	<u>5</u>	-	4,309
Current assets			
Stocks	<u>6</u>	-	1,185
Debtors	<u>7</u>	-	482
Cash at bank and in hand		1,881	6,410
		<u>1,881</u>	<u>8,077</u>
Creditors: Amounts falling due within one year	<u>8</u>	(1,781)	(3,258)
Net current assets		<u>100</u>	<u>4,819</u>
Total assets less current liabilities		100	9,128
Provisions for liabilities		-	(862)
Net assets		<u>100</u>	<u>8,266</u>
Capital and reserves			
Called up share capital	<u>9</u>	1	1
Profit and loss account		99	8,265
Total equity		<u>100</u>	<u>8,266</u>

For the financial period ending 30 April 2020 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Director's responsibilities:

- The members have not required the company to obtain an audit of its accounts for the period in question in accordance with section 476; and
- The director acknowledges his responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These financial statements 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.

These financial statements have been delivered in accordance with the provisions applicable to companies subject to the small companies regime and the option not to file the Profit and Loss Account has been taken.

Approved and authorised by the director on 26 July 2020

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Colin Moore
Director

The notes on pages 2 to 5 form an integral part of these financial statements.
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C Moore Service Limited

Notes to the Unaudited Financial Statements for the Period from 1 December 2018 to 30 April 2020

1 General information

The company is a private company limited by share capital, incorporated in England.

The address of its registered office is:

11 Ethel Avenue

Hucknall

Nottinghamshire

NG15 8DB

These financial statements were authorised for issue by the director on 26 July 2020.

2 Accounting policies

Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance

These financial statements have been prepared in accordance with Financial Reporting Standard 102 Section 1A - 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006.

Basis of preparation

These financial statements have been prepared using the historical cost convention except that as disclosed in the accounting policies certain items are shown at fair value.

Revenue recognition

Turnover comprises the fair value of the consideration received or receivable for the sale of goods and provision of services in the ordinary course of the company's activities. Turnover is shown net of sales/value added tax, returns, rebates and discounts.

The company recognises revenue when:

The amount of revenue can be reliably measured;

it is probable that future economic benefits will flow to the entity;

and specific criteria have been met for each of the company's activities.

Tax

The tax expense for the period comprises current and deferred tax. Tax is recognised in profit or loss, except that a change attributable to an item of income or expense recognised as other comprehensive income is also recognised directly in other comprehensive income.

The current income tax charge is calculated on the basis of tax rates and laws that have been enacted or substantively enacted by the reporting date in the countries where the company operates and generates taxable income.

Deferred tax is recognised in respect of all timing differences between taxable profits and profits reported in the financial statements.

Unrelieved tax losses and other deferred tax assets are recognised when 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.

Tangible assets

Tangible assets are stated in the statement of financial position at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

The cost of tangible assets includes directly attributable incremental costs incurred in their acquisition and installation.

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Notes to the Unaudited Financial Statements for the Period from 1 December 2018 to 30 April 2020

Depreciation

Depreciation is charged so as to write off the cost of assets, other than land and properties under construction over their estimated useful lives, as follows:

Asset class	Depreciation method and rate
Plant and machinery	20% reducing balance
Motor vehicles	20% reducing balance
Office equipment	20% reducing balance

Goodwill

Goodwill arising on the acquisition of an entity represents the excess of the cost of acquisition over the company's interest in the net fair value of the identifiable assets, liabilities and contingent liabilities of the entity recognised at the date of acquisition. Goodwill is initially recognised as an asset at cost and is subsequently measured at cost less accumulated amortisation and accumulated impairment losses. Goodwill is held in the currency of the acquired entity and revalued to the closing rate at each reporting period date. Goodwill is amortised over its useful life, which shall not exceed ten years if a reliable estimate of the useful life cannot be made.

Amortisation

Amortisation is provided on intangible assets so as to write off the cost, less any estimated residual value, over their useful life as follows:

Asset class	Amortisation method and rate
Goodwill	10% straight line

3 Staff numbers

The average number of persons employed by the company (including the director) during the period, was 2 (2018 - 2).

C Moore Service Limited

Notes to the Unaudited Financial Statements for the Period from 1 December 2018 to 30 April 2020

4 Intangible assets

	Goodwill £	Total £
Cost or valuation		
At 1 December 2018	40,000	40,000
At 30 April 2020	40,000	40,000
Amortisation		
At 1 December 2018	40,000	40,000
At 30 April 2020	40,000	40,000
Carrying amount		
At 30 April 2020	-	-

5 Tangible assets

	Furniture, fittings and equipment £	Motor vehicles £	Total £
Cost or valuation			
At 1 December 2018	6,739	19,767	26,506
Disposals	(6,739)	(19,767)	(26,506)
At 30 April 2020	-	-	-
Depreciation			
At 1 December 2018	5,083	17,114	22,197
Eliminated on disposal	(5,083)	(17,114)	(22,197)
At 30 April 2020	-	-	-
Carrying amount			
At 30 April 2020	-	-	-
At 30 November 2018	1,656	2,653	4,309

6 Stocks

	2020 £	2018 £
Other inventories	-	1,185

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Notes to the Unaudited Financial Statements for the Period from 1 December 2018 to 30 April 2020

7 Debtors

	2020 £	2018 £
Trade debtors	-	398
Other debtors	-	84
	-	482

8 Creditors

Creditors: amounts falling due within one year

	2020 £	2018 £
Due within one year		
Taxation and social security	1,349	2,130
Accruals and deferred income	388	775
Other creditors	44	353
	1,781	3,258

9 Share capital

Allotted, called up and fully paid shares

	2020		2018	
	No.	£	No.	£
Ordinary share of £1 each	1	1	1	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.