

# C Moore Service Limited

Annual Report and Unaudited Financial Statements  
for the Year Ended 30 November 2018

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

# C Moore Service Limited

(Registration number: 04969197)  
Balance Sheet as at 30 November 2018

	Note	2018 £	2017 £
<b>Fixed assets</b>			
Tangible assets	<u>5</u>	4,309	5,387
<b>Current assets</b>			
Stocks	<u>6</u>	1,185	979
Debtors	<u>7</u>	482	403
Cash at bank and in hand		<u>6,410</u>	<u>5,988</u>
		8,077	7,370
<b>Creditors:</b> Amounts falling due within one year	<u>8</u>	<u>(3,258)</u>	<u>(7,251)</u>
<b>Net current assets</b>		<u>4,819</u>	<u>119</u>
<b>Total assets less current liabilities</b>		9,128	5,506
<b>Provisions for liabilities</b>		<u>(862)</u>	<u>(1,077)</u>
<b>Net assets</b>		<u>8,266</u>	<u>4,429</u>
<b>Capital and reserves</b>			
Called up share capital		1	1
Profit and loss account		<u>8,265</u>	<u>4,428</u>
Total equity		<u>8,266</u>	<u>4,429</u>

For the financial year ending 30 November 2018 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 year in question in accordance with section 476; and
- The director acknowledges her 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 27 June 2019

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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 Financial Statements for the Year Ended 30 November 2018

### 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 27 June 2019.

### 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.

#### 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.

#### 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

## **C Moore Service Limited**

### **Notes to the Financial Statements for the Year Ended 30 November 2018**

#### **Cash and cash equivalents**

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

#### **Stocks**

Stocks are stated at the lower of cost and estimated selling price less costs to complete and sell. Cost is determined using the first-in, first-out (FIFO) method.

The cost of finished goods and work in progress comprises direct materials and, where applicable, direct labour costs and those overheads that have been incurred in bringing the inventories to their present location and condition. At each reporting date, stocks are assessed for impairment. If stocks are impaired, the carrying amount is reduced to its selling price less costs to complete and sell; the impairment loss is recognised immediately in profit or loss.

#### **3 Staff numbers**

The average number of persons employed by the company (including the director) during the year, was 2 (2017 - 2).

# C Moore Service Limited

## Notes to the Financial Statements for the Year Ended 30 November 2018

### 4 Intangible assets

	Goodwill £	Total £
<b>Cost or valuation</b>		
At 1 December 2017	40,000	40,000
At 30 November 2018	40,000	40,000
<b>Amortisation</b>		
At 1 December 2017	40,000	40,000
At 30 November 2018	40,000	40,000
<b>Carrying amount</b>		
At 30 November 2018	-	-

### 5 Tangible assets

	Furniture, fittings and equipment £	Motor vehicles £	Other property, plant and equipment £	Total £
<b>Cost or valuation</b>				
At 1 December 2017	5,465	19,767	1,274	26,506
At 30 November 2018	5,465	19,767	1,274	26,506
<b>Depreciation</b>				
At 1 December 2017	3,845	16,451	824	21,120
Charge for the year	324	663	90	1,077
At 30 November 2018	4,169	17,114	914	22,197
<b>Carrying amount</b>				
At 30 November 2018	1,296	2,653	360	4,309
At 30 November 2017	1,620	3,316	451	5,387

### 6 Stocks

	2018 £	2017 £
Other inventories	1,185	979

### 7 Debtors

# C Moore Service Limited

## Notes to the Financial Statements for the Year Ended 30 November 2018

	2018 £	2017 £
Trade debtors	398	403
Other debtors	84	-
	<u>482</u>	<u>403</u>
Total current trade and other debtors		

### 8 Creditors

	Note	2018 £	2017 £
<b>Due within one year</b>			
Trade creditors		-	141
Taxation and social security		90	31
Other creditors		3,168	7,079
		<u>3,258</u>	<u>7,251</u>

### 9 Share capital

#### Allotted, called up and fully paid shares

	2018		2017	
	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.