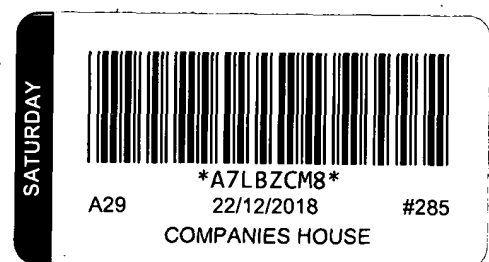


**A & M MOORE LIMITED**  
**UNAUDITED**  
**FINANCIAL STATEMENTS**  
**31 MARCH 2018**



**ArmstrongWatson®**  
Accountants, Business & Financial Advisers

**A & M MOORE LIMITED**  
**REGISTERED NUMBER: 09469412**

**STATEMENT OF FINANCIAL POSITION**  
**AS AT 31 MARCH 2018**

	Note	2018 £	2017 £
<b>Fixed assets</b>			
Tangible assets	4	4,673,919	4,699,392
<b>Current assets</b>			
Stocks	5	160,878	163,877
Debtors: amounts falling due within one year	6	820,784	320,384
Cash at bank and in hand	7	502,478	293,763
		<u>1,484,140</u>	<u>778,024</u>
Creditors: amounts falling due within one year	8	<u>(790,226)</u>	<u>(609,715)</u>
<b>Net current assets</b>		<u>693,914</u>	<u>168,309</u>
<b>Total assets less current liabilities</b>		<u>5,367,833</u>	<u>4,867,701</u>
<b>Provisions for liabilities</b>			
Deferred tax	9	<u>(3,265)</u>	<u>(5,044)</u>
		<u>(3,265)</u>	<u>(5,044)</u>
<b>Net assets</b>		<u>5,364,568</u>	<u>4,862,657</u>
<b>Capital and reserves</b>			
Called up share capital	10	4,501,000	4,501,000
Profit and loss account		<u>863,568</u>	<u>361,657</u>
		<u>5,364,568</u>	<u>4,862,657</u>

**A & M MOORE LIMITED**  
**REGISTERED NUMBER: 09469412**

**STATEMENT OF FINANCIAL POSITION (CONTINUED)**  
**AS AT 31 MARCH 2018**

The directors consider that the company is entitled to exemption from audit under section 477 of the Companies Act 2006 and members have not required the company to obtain an audit for the year in question in accordance with section 476 of Companies Act 2006.

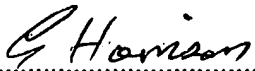
The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime and in accordance with the provisions of FRS 102 Section 1A - small entities.

The financial statements have been delivered in accordance with the provisions applicable to companies subject to the small companies regime.

The company has opted not to file the statement of income and retained earnings in accordance with provisions applicable to companies subject to the small companies' regime.

The financial statements were approved and authorised for issue by the board and were signed on its behalf by:

  
.....  
**Mr G Harrison (Snr)**  
Director

Date: 21/12/2018

The notes on pages 3 to 8 form part of these financial statements.

## **A & M MOORE LIMITED**

### **NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2018**

#### **1. General information**

A & M Moore Limited is a private company limited by shares incorporated in England & Wales, the company registration number is 09469412. The registered office address is Fairview House, Victoria Place, Carlisle, Cumbria CA1 1HP and trading address is Brooklyn Park, Gravel Lane, Banks, Southport, Lancashire PR9 8BU.

The financial statements are presented in Pounds Sterling.

#### **2. Accounting policies**

##### **2.1 Basis of preparation of financial statements**

The financial statements have been prepared under the historical cost convention unless otherwise specified within these accounting policies and in accordance with Section 1A of Financial Reporting Standard 102, the Financial Reporting Standard applicable in the UK and the Republic of Ireland and the Companies Act 2006.

##### **2.2 Revenue**

Revenue is recognised to the extent that it is probable that the economic benefits will flow to the company and the revenue can be reliably measured. Revenue is measured as the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes. The following criteria must also be met before revenue is recognised:

###### **Rendering of services**

Revenue from a contract to provide services is recognised in the period in which the services are provided in accordance with the stage of completion of the contract when all of the following conditions are satisfied:

- the amount of revenue can be measured reliably;
- it is probable that the company will receive the consideration due under the contract;
- the stage of completion of the contract at the end of the reporting period can be measured reliably; and
- the costs incurred and the costs to complete the contract can be measured reliably.

## A & M MOORE LIMITED

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2018

#### 2. Accounting policies (continued)

##### 2.3 Current and deferred taxation

The tax expense for the year comprises current and deferred tax. Tax is recognised in the Statement of income and retained earnings, except that a charge attributable to an item of income and expense recognised as other comprehensive income or to an item recognised directly in equity is also recognised in other comprehensive income or directly in equity respectively.

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 income.

Deferred tax balances are recognised in respect of all timing differences that have originated but not reversed by the Statement of financial position date, except that:

- The recognition of deferred tax assets is limited to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits; and
- Any deferred tax balances are reversed if and when all conditions for retaining associated tax allowances have been met.

Deferred tax balances are not recognised in respect of permanent differences except in respect of business combinations, when deferred tax is recognised on the differences between the fair values of assets acquired and the future tax deductions available for them and the differences between the fair values of liabilities acquired and the amount that will be assessed for tax. Deferred tax is determined using tax rates and laws that have been enacted or substantively enacted by the reporting date.

##### 2.4 Tangible fixed assets

Tangible fixed assets under the cost model are stated at historical cost less accumulated depreciation and any accumulated impairment losses. Historical cost includes expenditure that is directly attributable to bringing the asset to the location and condition necessary for it to be capable of operating in the manner intended by management.

Land is not depreciated. Depreciation on other assets is charged so as to allocate the cost of assets less their residual value over their estimated useful lives, using the methods detailed below.

Depreciation is provided on the following basis:

Freehold property	- 2% straight line
Plant and machinery	- 10%, 20%, 25%, 33.3% and 50% straight line
Motor vehicles	- 25% straight line

The assets' residual values, useful lives and depreciation methods are reviewed, and adjusted prospectively if appropriate, or if there is an indication of a significant change since the last reporting date.

Gains and losses on disposals are determined by comparing the proceeds with the carrying amount and are recognised in the Statement of income and retained earnings.

## **A & M MOORE LIMITED**

### **NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2018**

#### **2. Accounting policies (continued)**

##### **2.5 Stocks**

Stocks are stated at the lower of cost and net realisable value, being the estimated selling price less costs to complete and sell. Cost is based on the cost of purchase on a first in, first out basis. Work in progress and finished goods include labour and attributable overheads.

At each reporting date, stocks are assessed for impairment. If stock is 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.

##### **2.6 Debtors**

Short term debtors are measured at transaction price, less any impairment. Loans receivable are measured initially at fair value, net of transaction costs, and are measured subsequently at amortised cost using the effective interest method, less any impairment.

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

Cash is represented by cash in hand and deposits with financial institutions repayable without penalty on notice of not more than 24 hours. Cash equivalents are highly liquid investments that mature in no more than three months from the date of acquisition and that are readily convertible to known amounts of cash with insignificant risk of change in value.

##### **2.8 Creditors**

Short term creditors are measured at the transaction price. Other financial liabilities, including bank loans, are measured initially at fair value, net of transaction costs, and are measured subsequently at amortised cost using the effective interest method.

##### **2.9 Provisions for liabilities**

Provisions are made where an event has taken place that gives the company a legal or constructive obligation that probably requires settlement by a transfer of economic benefit, and a reliable estimate can be made of the amount of the obligation.

Provisions are charged as an expense to the Statement of income and retained earnings in the year that the company becomes aware of the obligation, and are measured at the best estimate at the Statement of financial position date of the expenditure required to settle the obligation, taking into account relevant risks and uncertainties.

When payments are eventually made, they are charged to the provision carried in the Statement of financial position.

##### **2.10 Financial Instruments**

The company only enters into basic financial instrument transactions that result in the recognition of financial assets and liabilities like trade and other debtors and creditors, loans from banks and other third parties, loans to related parties and investments in non-puttable ordinary shares.

##### **2.11 Dividends**

Equity dividends are recognised when they become legally payable. Interim equity dividends are recognised when paid. Final equity dividends are recognised when approved by the shareholders at an annual general meeting.

# A & M MOORE LIMITED

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2018

### 3. Employees

The average monthly number of employees, including directors, during the year was 5 (2017 - 5).

### 4. Tangible fixed assets

	Freehold property £	Plant and machinery £	Motor vehicles £	Total £
<b>Cost or valuation</b>				
At 1 April 2017	4,693,994	14,438	22,364	4,730,796
Additions	8,131	-	-	8,131
At 31 March 2018	<u>4,702,125</u>	<u>14,438</u>	<u>22,364</u>	<u>4,738,927</u>
<b>Depreciation</b>				
At 1 April 2017	26,129	1,548	3,727	31,404
Charge for the year on owned assets	26,264	2,681	4,659	33,604
At 31 March 2018	<u>52,393</u>	<u>4,229</u>	<u>8,386</u>	<u>65,008</u>
<b>Net book value</b>				
At 31 March 2018	<u>4,649,732</u>	<u>10,209</u>	<u>13,978</u>	<u>4,673,919</u>
At 31 March 2017	<u>4,667,865</u>	<u>12,890</u>	<u>18,637</u>	<u>4,699,392</u>

# **A & M MOORE LIMITED**

## **NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2018**

### **5. Stocks**

	2018 £	2017 £
Caravan stock	159,490	162,489
Gas stock	1,388	1,388
	<u>160,878</u>	<u>163,877</u>

### **6. Debtors**

	2018 £	2017 £
Trade debtors	192,279	88,494
Amounts owed by associated undertakings	603,211	228,521
Prepayments and accrued income	25,294	3,369
	<u>820,784</u>	<u>320,384</u>

### **7. Cash and cash equivalents**

	2018 £	2017 £
Cash at bank and in hand	502,478	293,763

### **8. Creditors: Amounts falling due within one year**

	2018 £	2017 £
Trade creditors	53,364	47,934
Amounts owed to associated undertakings	6,429	16,182
Corporation tax	125,199	101,130
Other taxation and social security	142,198	14,560
Other creditors	24,000	24,000
Accruals and deferred income	439,036	405,909
	<u>790,226</u>	<u>609,715</u>



# A & M MOORE LIMITED

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2018

### 9. Deferred taxation

	2018 £	2017 £
At beginning of year	5,044	5,044
Charged to profit or loss	(1,779)	
<b>At end of year</b>	<b>3,265</b>	<b>5,044</b>

The provision for deferred taxation is made up as follows:

	2018 £	2017 £
Accelerated capital allowances	3,265	5,044

### 10. Share capital

	2018 £	2017 £
<b>Allotted, called up and fully paid</b>		
1,327,700 (2017 - 1,327,700) A ordinary shares of £1.00 each	1,327,700	1,327,700
1,327,700 (2017 - 1,327,700) B ordinary shares of £1.00 each	1,327,700	1,327,700
900,200 (2017 - 900,200) C ordinary shares of £1.00 each	900,200	900,200
900,200 (2017 - 900,200) D ordinary shares of £1.00 each	900,200	900,200
45,200 (2017 - 45,200) E ordinary shares of £1.00 each	45,200	45,200
	<b>4,501,000</b>	<b>4,501,000</b>

### 11. Related party transactions

During the year dividends of £nil (2017 - £25,000) were paid to the directors.

At the year end £24,000 (2017- £24,000) was owed to the directors. The balances are unsecured, interest free and repayable on demand.