

Registered number
07763826

Moonlight Cleaning (Student Services) LTD

Filleted Accounts

30 September 2020

Moonlight Cleaning (Student Services) LTD**Registered number:** 07763826**Balance Sheet****as at 30 September 2020**

	Notes	2020	2019
		£	£
Fixed assets			
Tangible assets	3	515	644
Current assets			
Stocks		500	550
Debtors	4	1,308	1,158
Cash at bank and in hand		493	827
		<u>2,301</u>	<u>2,535</u>
Creditors: amounts falling due within one year	5	(4,172)	(2,336)
Net current (liabilities)/assets		<u>(1,871)</u>	<u>199</u>
Net (liabilities)/assets		<u>(1,356)</u>	<u>843</u>
Capital and reserves			
Called up share capital		100	100
Profit and loss account		(1,456)	743
Shareholders' funds		<u>(1,356)</u>	<u>843</u>

The director is 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 director acknowledges his 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.

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Director

Approved by the board on 14 June 2021

Moonlight Cleaning (Student Services) LTD

Notes to the Accounts

for the year ended 30 September 2020

1 Accounting policies

Basis of preparation

The accounts have been prepared under the historical cost convention and in accordance with FRS 102, The Financial Reporting Standard applicable in the UK and Republic of Ireland (as applied to small entities by section 1A of the standard).

Stocks

Stocks are measured at the lower of cost and estimated selling price less costs to complete and sell. Cost is determined using the first in first out method. The carrying amount of stock sold is recognised as an expense in the period in which the related revenue is recognised.

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.

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.

2 Employees

	2020	2019
	Number	Number
Average number of persons employed by the company	<u>2</u>	<u>2</u>

3 Tangible fixed assets

	Plant and machinery etc £
Cost	
At 1 October 2019	1,874
At 30 September 2020	<u>1,874</u>

Depreciation

At 1 October 2019	1,230
Charge for the year	129
At 30 September 2020	<u>1,359</u>

Net book value

At 30 September 2020	<u>515</u>
At 30 September 2019	644

4 Debtors	2020	2019
	£	£
Trade debtors	<u>1,308</u>	<u>1,158</u>
5 Creditors: amounts falling due within one year	2020	2019
	£	£
Taxation and social security costs	1,020	1,047
Other creditors	<u>3,152</u>	<u>1,289</u>
	<u>4,172</u>	<u>2,336</u>

6 Other information

Moonlight Cleaning (Student Services) LTD is a private company limited by shares and incorporated in England. Its registered office is:

Beighton Business Centre
52A High Street
Sheffield
South Yorkshire
S20 1ED

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.