

Registered number: 07969209

New Moston (P.O.) Ltd

ACCOUNTS
FOR THE YEAR ENDED 28/02/2018

Prepared By:

APM Associates Ltd
Accountants
9 Worsley Road
Swinton
Manchester
M27 5WN

ACCOUNTS
FOR THE YEAR ENDED 28/02/2018

DIRECTORS

Mr P Coughlan

Mrs L Murphy

SECRETARY

Mrs L Murphy

REGISTERED OFFICE

336/338 Hollinwood Avenue

Manchester

Gtr Manchester

M40 0JB

COMPANY DETAILS

Private company limited by shares registered in EW - England and Wales,
registered number 07969209

ACCOUNTANTS

APM Associates Ltd

Accountants

9 Worsley Road

Swinton

Manchester

M27 5WN

ACCOUNTS
FOR THE YEAR ENDED 28/02/2018

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The following do not form part of the statutory financial statements:	
Trading And Profit And Loss Account	-
Profit And Loss Account Summaries	-

BALANCE SHEET AT 28/02/2018

	Notes	2018 £	2017 £
FIXED ASSETS			
Intangible assets	2	64,000	80,000
Tangible assets	3	15,470	1,325
		<u>79,470</u>	<u>81,325</u>
CURRENT ASSETS			
Stock		950	950
Debtors	5	543	-
Cash at bank and in hand		<u>4,147</u>	<u>4,400</u>
		5,640	5,350
CREDITORS: Amounts falling due within one year	6	<u>60,617</u>	<u>85,831</u>
NET CURRENT LIABILITIES		<u>(54,977)</u>	<u>(80,481)</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		24,493	844
CREDITORS: Amounts falling due after more than one year	7	<u>12,719</u>	<u>-</u>
NET ASSETS		<u>11,774</u>	<u>844</u>
CAPITAL AND RESERVES			
Called up share capital	9	2	2
Profit and loss account		<u>11,772</u>	<u>842</u>
SHAREHOLDERS' FUNDS		<u>11,774</u>	<u>844</u>

For the year ending 28/02/2018 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.

These accounts have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies regime.

The directors have decided not to deliver to the registrar a copy of the company's profit and loss account.

**Approved by the board on 29/11/2018 and signed on their behalf
by**

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Mr P Coughlan

Director

NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 28/02/2018

1. ACCOUNTING POLICIES

1a. Basis Of Accounting

The accounts have been prepared under the historical cost convention.

The accounts have been prepared in accordance with FRS102 - The Financial Reporting Standard applicable in the UK and Republic of Ireland and the Companies Act 2006 .

1b. Depreciation

Depreciation has been provided at the following rates in order to write off the assets over their estimated useful lives.

Fixtures and Fittings	straight line 20%
Equipment	straight line 20%
Motor Cars	reducing balance 25%

1c. Stocks

Stocks are stated at the lower of cost and estimated selling price less costs to complete and sell (net realisable value). Costs, which comprise direct production costs, are based on the method most appropriate to the type of inventory class, but usually on a first-in-first-out basis. Overheads are charged to profit or loss as incurred. Net realisable value is based on the estimated selling price less any estimated completion or selling costs.

When stocks are sold, the carrying amount of those stocks is recognised as an expense in the period in which the related revenue is recognised. The amount of any write-down of stocks to net realisable value and all losses of stocks 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 of stocks is recognised as a reduction in the amount of stocks recognised as an expense in the period in which the reversal occurs.

1d. Pension Costs

The company operates a defined contribution pension scheme. The pension charge represents the amounts payable by the company to the fund in respect of the year.

1e. Goodwill

Goodwill arising in connection with the acquisition of businesses is capitalised and amortised over its estimated economic life to a maximum of 20 years. Goodwill is reviewed annually for impairment if events or changes in circumstances indicate that the carrying value may not be recoverable.

2. INTANGIBLE FIXED ASSETS

	Purchased Goodwill £	Total £
Cost		
At 01/03/2017	160,000	160,000
At 28/02/2018	160,000	160,000
Depreciation		
At 01/03/2017	80,000	80,000
For the year	16,000	16,000
At 28/02/2018	96,000	96,000
Net Book Amounts		
At 28/02/2018	64,000	64,000
At 28/02/2017	80,000	80,000

3. TANGIBLE FIXED ASSETS

	Fixtures and Fittings £	Equipment £	Motor Cars £	Total £
Cost				
At 01/03/2017	2,547	272	-	2,819
Additions	263	-	15,490	15,753
At 28/02/2018	2,810	272	15,490	18,572
Depreciation				
At 01/03/2017	1,405	89	-	1,494
For the year	281	37	1,290	1,608
At 28/02/2018	1,686	126	1,290	3,102
Net Book Amounts				
At 28/02/2018	1,124	146	14,200	15,470
At 28/02/2017	1,142	183	-	1,325

4. STOCK

	2018 £	2017 £
Stock comprises:		
Stock	950	950
	950	950

5. DEBTORS	2018	2017
	£	£
Amounts falling due within one year		
PAYE control	543	-
	<u>543</u>	<u>-</u>

6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR	2018	2017
	£	£
UK corporation tax	6,380	7,436
VAT	1,343	1,449
PAYE control	-	569
Directors current account	47,019	68,994
Bank loans and overdrafts	1,745	2,830
Accruals	4,130	4,553
	<u>60,617</u>	<u>85,831</u>

7. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR	2018	2017
	£	£
Hire purchase >1yr	12,719	-
	<u>12,719</u>	<u>-</u>

8. EMPLOYEES	2018	2017
	No.	No.
Average number of employees	6	6

9. SHARE CAPITAL

	2018	<i>2017</i>
	£	£
Allotted, issued and fully paid:		
2 Ordinary shares of £1 each	<u>2</u>	<u>2</u>
	<u>2</u>	<u>2</u>

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.