

**Registered Number:07555783**

**England and Wales**

**A & J Moore (Metal Recycling) Ltd**

**Unaudited Financial Statements**

**For the year ended 31 March 2018**

**A & J Moore (Metal Recycling) Ltd**

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**Statement of Financial Position  
As at 31 March 2018**

	Notes	2018 £	2017 £
<b>Fixed assets</b>			
Property, plant and equipment	2	8,185	10,015
		<b>8,185</b>	<b>10,015</b>
<b>Current assets</b>			
Inventories	3	24,028	39,874
Trade and other receivables	4	2,883	3,337
Cash and cash equivalents		72,098	335
		<b>99,009</b>	<b>43,546</b>
<b>Trade and other payables: amounts falling due within one year</b>	5	(94,595)	(78,996)
<b>Net current assets</b>		<b>4,414</b>	<b>(35,450)</b>
<b>Total assets less current liabilities</b>		<b>12,599</b>	<b>(25,435)</b>
<b>Net assets/liabilities</b>		<b>12,599</b>	<b>(25,435)</b>
<b>Capital and reserves</b>			
Called up share capital		100	100
Retained earnings		12,499	(25,535)
<b>Shareholders' funds</b>		<b>12,599</b>	<b>(25,435)</b>

For the year ended 31 March 2018 the company was entitled to exemption from audit under Section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2018 in accordance with Section 476 of the Companies Act 2006

The director acknowledges his responsibilities for: a) ensuring that the company keeps proper accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and

b) preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of each financial year and of its profit or loss for each financial year in accordance with the requirements of Section 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

In accordance with Section 444 of the Companies Act 2006, the Income Statement has not been delivered.

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

These financial statements were approved and authorised for issue by the Board on 09 November 2018 and were signed by:

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Mr Alex Moore Director

# **A & J Moore (Metal Recycling) Ltd**

## **Notes to the Financial Statements For the year ended 31 March 2018**

### **Statutory Information**

A & J Moore (Metal Recycling) Ltd is a private limited company, limited by shares, domiciled in England and Wales, registration number 07555783.

Registered address:

Stockport Works

Stockport Road

Amesbury

Wiltshire

SP4 7LN

The presentation currency is £ sterling.

### **1. Accounting policies**

#### **Basis of preparing the financial statements**

These financial statements have been prepared in accordance with the provisions of Section 1A of Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical costs convention as modified by the revaluation of certain assets.

#### **Revenue recognition**

Turnover comprises the invoiced value of goods and services supplied by the company, net of Value Added Tax and trade discounts.

#### **Property, plant and equipment**

Tangible fixed assets, other than freehold land, are stated at cost or valuation less depreciation and any provision for impairment. Depreciation is provided at rates calculated to write off the cost or valuation of fixed assets, less their estimated residual value, over their expected useful

lives on the following basis:

Land and buildings	12 years Straight line
Plant and machinery	25% Reducing balance
Motor vehicles	25% Reducing balance
Fixtures and fittings	25% Reducing balance

#### **Inventories**

Stocks are valued at the lower of cost and net realisable value after making due allowance for obsolete and slow moving items. Cost includes all direct costs and an appropriate proportion of fixed and variable overheads.

#### **Hire purchase and leasing commitments**

Rentals payable under operating leases are charged against income on a straight line basis over the lease term.

# A & J Moore (Metal Recycling) Ltd

## Notes to the Financial Statements Continued For the year ended 31 March 2018

### 2. Property, plant and equipment

	Land and buildings £	Plant and machinery £	Fixtures and fittings £	Total £
<b>Cost or valuation</b>				
At 01 April 2017	1,004	40,641	1,353	42,998
Additions	-	347	398	745
At 31 March 2018	<b>1,004</b>	<b>40,988</b>	<b>1,751</b>	<b>43,743</b>
<b>Provision for depreciation and impairment</b>				
At 01 April 2017	84	31,945	954	32,983
Charge for year	83	2,261	231	2,575
At 31 March 2018	<b>167</b>	<b>34,206</b>	<b>1,185</b>	<b>35,558</b>
<b>Net book value</b>				
At 31 March 2018	<b>837</b>	<b>6,782</b>	<b>566</b>	<b>8,185</b>
At 31 March 2017	<b>920</b>	<b>8,696</b>	<b>399</b>	<b>10,015</b>

### 3. Inventories

	2018 £	2017 £
Stocks	24,028	39,874

### 4. Trade and other receivables

	2018 £	2017 £
Trade debtors	2,515	1,542
Other debtors	368	1,795
	<b>2,883</b>	<b>3,337</b>

### 5. Trade and other payables: amounts falling due within one year

	2018 £	2017 £
Bank loans and overdraft	127	1,342
Trade creditors	15,350	5,896
Taxation and social security	52,557	37,421
Other creditors	26,561	34,337
	<b>94,595</b>	<b>78,996</b>

## A & J Moore (Metal Recycling) Ltd

### Notes to the Financial Statements Continued For the year ended 31 March 2018

#### 6. Directors advances and guarantees

	At 01/04/2017	Loaned	Repaid	At 31/03/2018
	£	£	£	£
<b>Mr Julian Moore</b>				
Directors loan account	5,272	1,500	6,772	-
	<b>5,272</b>	<b>1,500</b>	<b>6,772</b>	<b>-</b>

During the year the directors loan balance of £6,772, owed by Mr J Moore, was written off following his death.

#### 7. Average number of persons employed

During the year the average number of employees was 4 (2017 : 5)

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.