

COMPANY REGISTRATION NUMBER: 9930436

Mike Moore Consultancy Limited

Filleted Unaudited Financial Statements

30 June 2019

Mike Moore Consultancy Limited

Financial Statements

Period from 1st January 2018 to 30th June 2019

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Mike Moore Consultancy Limited

Officers and Professional Advisers

Director	M. R. Moore
Registered Office	Creek Lodge Ford Lane Alresford Colchester Essex CO7 8BE
Accountants	Peyton Tyler Mears Chartered accountants Middleborough House 16 Middleborough Colchester Essex CO1 1QT

Mike Moore Consultancy Limited

Chartered Accountant's Report to the Director on the Preparation of the Unaudited Statutory Financial Statements of Mike Moore Consultancy Limited

Period from 1st January 2018 to 30th June 2019

As described on the statement of financial position, the director of the company is responsible for the preparation of the financial statements for the period ended 30th June 2019, which comprise the statement of financial position and the related notes. You consider that the company is exempt from an audit under the Companies Act 2006. In accordance with your instructions we have compiled these financial statements in order to assist you to fulfil your statutory responsibilities, from the accounting records and from information and explanations supplied to us.

Peyton Tyler Mears Chartered accountants

Middleborough House 16 Middleborough Colchester Essex CO1 1QT

26 September 2019

Mike Moore Consultancy Limited

Statement of Financial Position

30 June 2019

		30 Jun 19	31 Dec 17
	Note	£	£
Fixed Assets			
Tangible assets	5	—	4,386
Current Assets			
Debtors	6	3,603	33,600
Cash at bank and in hand		336,440	578,823
		-----	-----
		340,043	612,423
Creditors: amounts falling due within one year	7	34,589	196,391
		-----	-----
Net Current Assets		305,454	416,032
		-----	-----
Total Assets Less Current Liabilities		305,454	420,418
		-----	-----
Net Assets		305,454	420,418
		-----	-----
Capital and Reserves			
Called up share capital		2	2
Profit and loss account		305,452	420,416
		-----	-----
Shareholders Funds		305,454	420,418
		-----	-----

These financial statements have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

In accordance with section 444 of the Companies Act 2006, the statement of income and retained earnings has not been delivered.

For the period ending 30th June 2019 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 financial statements for the period in question in accordance with section 476 ;
- The director acknowledges his responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements .

Mike Moore Consultancy Limited

Statement of Financial Position *(continued)*

30 June 2019

These financial statements were approved by the board of directors and authorised for issue on 22 September 2019 , and are signed on behalf of the board by:

M. R. Moore

Director

Company registration number: 9930436

Mike Moore Consultancy Limited

Notes to the Financial Statements

Period from 1st January 2018 to 30th June 2019

1. General Information

The company is a private company limited by shares, registered in England and Wales. The address of the registered office is Creek Lodge, Ford Lane, Alresford, Colchester, CO7 8BE, Essex.

2. Statement of Compliance

These financial statements have been prepared in compliance with Section 1A of FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland'.

3. Accounting Policies

Basis of Preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through profit or loss.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Revenue Recognition

Turnover is measured at the fair value of the consideration received or receivable for goods supplied and services rendered, net of discounts and Value Added Tax. Revenue from the sale of goods is recognised when the significant risks and rewards of ownership have transferred to the buyer (usually on despatch of the goods); the amount of revenue can be measured reliably; it is probable that the associated economic benefits will flow to the entity; and the costs incurred or to be incurred in respect of the transactions can be measured reliably.

Income Tax

The taxation expense represents the aggregate amount of current and deferred tax recognised in the reporting period. Tax is recognised in profit or loss, except to the extent that it relates to items recognised in other comprehensive income or directly in equity. In this case, tax is recognised in other comprehensive income or directly in equity, respectively. Current tax is recognised on taxable profit for the current and past periods. Current tax is measured at the amounts of tax expected to pay or recover using the tax rates and laws that have been enacted or substantively enacted at the reporting date.

Deferred tax is recognised in respect of all timing differences at the reporting date. Unrelieved tax losses and other deferred tax assets are recognised 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 that are expected to apply to the reversal of the timing difference.

Tangible Assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses. An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other comprehensive income and accumulated in equity, except to the extent it reverses a revaluation decrease of the same asset previously recognised in profit or loss. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other comprehensive income to the extent of any previously recognised revaluation increase accumulated in equity in respect of that asset. Where a revaluation decrease exceeds the accumulated revaluation gains accumulated in equity in respect of that asset, the excess shall be recognised in profit or loss.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Equipment - 33% straight line

Impairment of Fixed Assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date. For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets. For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the company are assigned to those units.

Financial Instruments

A financial asset or a financial liability is recognised only when the company becomes a party to the contractual provisions of the instrument. Basic financial instruments are initially recognised at the transaction price, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument. Debt instruments are subsequently measured at amortised cost. Where investments in non-convertible preference shares and non-puttable ordinary shares or preference shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in profit or loss. All other such investments are subsequently measured at cost less impairment. Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument. Other financial instruments are subsequently measured at fair value, with any changes recognised in profit or loss, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised in profit or loss immediately. For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics. Any reversals of impairment are recognised in profit or loss immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

Defined Contribution Plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund. When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as a finance cost in profit or loss in the period in which it arises.

4. Employee Numbers

The average number of persons employed by the company during the period amounted to 2 (2017: 2).

5. Tangible Assets

	Equipment £	Total £
Cost		
At 1st January 2018	12,336	12,336
Additions	2,363	2,363
Disposals	(14,699)	(14,699)
	-----	-----
At 30th June 2019	—	—
	-----	-----
Depreciation		
At 1st January 2018	7,950	7,950
Charge for the period	5,431	5,431
Disposals	(13,381)	(13,381)
	-----	-----
At 30th June 2019	—	—
	-----	-----
Carrying amount		
At 30th June 2019	—	—
	-----	-----
At 31st December 2017	4,386	4,386
	-----	-----

6. Debtors

	30 Jun 19 £	31 Dec 17 £
Trade debtors	—	33,600
Other debtors	3,603	—
	-----	-----
	3,603	33,600
	-----	-----

7. Creditors: amounts falling due within one year

	30 Jun 19	31 Dec 17
	£	£
Trade creditors	–	1,085
Corporation tax	29,599	164,925
Social security and other taxes	–	27,440
Other creditors	4,990	2,941
	34,589	196,391

8. Director's Advances, Credits and Guarantees

During the period the director entered into the following advances and credits with the company:

30 Jun 19

	Balance brought forward	Advances/ (credits) to the director	Amounts repaid	Balance outstanding
	£	£	£	£
M. R. Moore	(946)	4,861	(312)	3,603

31 Dec 17

	Balance brought forward	Advances/ (credits) to the director	Amounts repaid	Balance outstanding
	£	£	£	£
M. R. Moore	(738)	–	(208)	(946)

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.