Registration number: 02526321

Moorgate Limited

Unaudited Abbreviated Accounts

for the Period from 1 November 2013 to 30 April 2015

Davidson Stant Limited
52 Walton Road
Stockton Heath
Warrington
Cheshire
WA4 6NL

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Moorgate Limited

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The following reproduces the text of the accountants' report in respect of the company's annual financial statements, from which the abbreviated accounts (set out on pages 2 to 4) have been prepared.

Chartered Accountants' Report to the Board of Directors on the Preparation of the Unaudited Statutory Accounts of Moorgate Limited for the Period Ended 30 April 2015

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the accounts of Moorgate Limited for the period ended 30 April 2015 set out on pages from the company's accounting records and from information and explanations you have given us.

As a practising member firm of the Institute of Chartered Accountants in England and Wales (ICAEW), we are subject to its ethical and other professional requirements which are detailed at icaew.com/membershandbook.

This report is made solely to the Board of Directors of Moorgate Limited, as a body, in accordance with the terms of our engagement letter. Our work has been undertaken solely to prepare for your approval the accounts of Moorgate Limited and state those matters that we have agreed to state to them, as a body, in this report in accordance with AAF 2/10 as detailed at icaew.com/compilation. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Moorgate Limited and its Board of Directors as a body for our work or for this report.

It is your duty to ensure that Moorgate Limited has kept adequate accounting records and to prepare statutory accounts that give a true and fair view of the assets, liabilities, financial position and profit of Moorgate Limited. You consider that Moorgate Limited is exempt from the statutory audit requirement for the period.

We have not been instructed to carry out an audit or a review of the accounts of Moorgate Limited. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory accounts.

Davidson Stant Limited

Davidson Stant Limited
52 Walton Road
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Warrington
Cheshire
WA4 6NL

Date: 24/7/15

Moorgate Limited

(Registration number: 02526321)

Abbreviated Balance Sheet at 30 April 2015

	Note	30 April 2015 £	31 October 2013 £
Fixed assets			
Tangible fixed assets		8,961	11,765
Current assets			
Stocks		133,529	67,627
Debtors		244,802	319,775
Cash at bank and in hand		-	(105,320)
		378,331	282,082
Creditors: Amounts falling due within one year		(311,751)	(235,348)
Net current assets		66,580	46,734
Total assets less current liabilities		75,541	58,499
Creditors: Amounts falling due after more than one year		(63,601)	(57,000)
Net assets		11,940	1,499
Capital and reserves			
Called up share capital	3	1,000	1,000
Profit and loss account		10,940	499
Shareholders' funds		11,940	1,499

For the year ending 30 April 2015 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 in accordance with the provisions applicable to companies subject to the small companies regime .

Approved by the Board on 23/7/15 and signed on its behalf by:

Gillian Hennessy

Mrs Gillian Hennessy
Director

The notes on pages 3 to 4 form an integral part of these financial statements.

Moorgate Limited

Notes to the Abbreviated Accounts for the Period from 1 November 2013 to 30 April 2015

1 Accounting policies

Basis of preparation
The full financial statements, from which these abbreviated accounts have been extracted, have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (Effective April 2008).

Turnover
Turnover represents amounts chargeable, net of value added tax, in respect of the sale of goods and services to customers.

Depreciation
Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Plant and machinery	25% reducing balance
Fixtures, fittings and equipment	25% reducing balance
Motor vehicles	25% reducing balance

Stock
Stock is valued at the lower of cost and net realisable value, after due regard for obsolete and slow moving stocks. Net realisable value is based on selling price less anticipated costs to completion and selling costs.

Foreign currency
Transactions in foreign currencies are recorded at the exchange rate ruling at the date of the transaction. Monetary assets and liabilities denominated in foreign currencies are retranslated at the closing rates at the balance sheet date. All exchange differences are included in the profit and loss account.

Hire purchase and leasing
Rentals payable under operating leases are charged in the profit and loss account on a straight line basis over the lease term.

Financial instruments
Financial instruments are classified and accounted for, according to the substance of the contractual arrangement, as financial assets, financial liabilities or equity instruments. An equity instrument is any contract that evidences a residual interest in the assets of the company after deducting all of its liabilities. Where shares are issued, any component that creates a financial liability of the company is presented as a liability in the balance sheet. The corresponding dividends relating to the liability component are charged as interest expense in the profit and loss account.

Moorgate Limited

Notes to the Abbreviated Accounts for the Period from 1 November 2013 to 30 April 2015

..... continued

2 Fixed assets

	Tangible assets £	Total £
Cost		
At 1 November 2013	221,905	221,905
Additions	1,408	1,408
At 30 April 2015	223,313	223,313
Depreciation		
At 1 November 2013	210,140	210,140
Charge for the period	4,212	4,212
At 30 April 2015	214,352	214,352
Net book value		
At 30 April 2015	8,961	8,961
At 31 October 2013	11,765	11,765

3 Share capital

Allotted, called up and fully paid shares

	30 April 2015		31 October 2013	
	No.	£	No.	£
Ordinary shares of £1 each	1,000	1,000	1,000	1,000