Registered number: 10463594

# Dear Moon Limited

## ACCOUNTS

## FOR THE 392 DAY PERIOD ENDED 30 NOVEMBER 2017

**Prepared By:**
Peter Simpson FCCA MAAT
Chartered Certified Accountant
5 Juniper Close, Pennington
Lymington
Hampshire
SO41 8AZ

# ACCOUNTS
## FOR THE 392 DAY PERIOD ENDED 30 NOVEMBER 2017

**DIRECTORS**

Jess Paul Fuller

Susannah Jane Fuller

**REGISTERED OFFICE**

West Way Wootton Road

Tiptoe

Lymington

Hampshire

SO41 6FT

**COMPANY DETAILS**

Private company limited by shares registered in EW - England and Wales,
registered number 10463594

**ACCOUNTANTS**

Peter Simpson FCCA MAAT

Chartered Certified Accountant

5 Juniper Close, Pennington

Lymington

Hampshire

SO41 8AZ

**ACCOUNTS**

**FOR THE392 DAY PERIODENDED30 NOVEMBER 2017**

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| The following do not form part of the statutory financial statements: | |
| Trading And Profit And Loss Account | - |
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## BALANCE SHEET AT 30 November 2017

| | Notes | | 2017 £ |
|---|---|---|---|
| **FIXED ASSETS** | | | |
| Tangible assets | 2 | | 7,707 |
| **CURRENT ASSETS** | | | |
| Stock | | 5,840 | |
| Debtors | 4 | 919 | |
| Cash at bank and in hand | | 2,673 | |
| | | 9,432 | |
| **CREDITORS: Amounts falling due within one year** | 5 | 19,947 | |
| **NET CURRENT LIABILITIES** | | | (10,515) |
| **TOTAL ASSETS LESS CURRENT LIABILITIES** | | | (2,808) |
| **CAPITAL AND RESERVES** | | | |
| Called up share capital | 7 | | 500 |
| Profit and loss account | | | (3,308) |
| **SHAREHOLDERS' FUNDS** | | | (2,808) |

For the year ending 30 November 2017 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 30 July 2018 and signed on their behalf by**

.....

Susannah Jane Fuller

Director

## NOTES TO THE ACCOUNTS
## FOR THE 392 DAY PERIOD ENDED 30 NOVEMBER 2017

### 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.

| | |
|---|---|
| Plant and Machinery | 20% |
| Commercial Vehicles | 20% |
| Fixtures and Fittings | 15% |
| Equipment | 20% |

#### 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.

## 2. TANGIBLE FIXED ASSETS

| | Plant and Machinery | Commercial Vehicles | Fixtures and Fittings | Equipment | Total |
|---|---|---|---|---|---|
| | £ | £ | £ | £ | £ |
| **Cost** | | | | | |
| Additions | 3,115 | 4,000 | 1,200 | 1,244 | 9,559 |
| At 30 November 2017 | 3,115 | 4,000 | 1,200 | 1,244 | 9,559 |
| **Depreciation** | | | | | |
| For the 392 day period | 623 | 800 | 180 | 249 | 1,852 |
| At 30 November 2017 | 623 | 800 | 180 | 249 | 1,852 |
| **Net Book Amounts** | | | | | |
| At 30 November 2017 | 2,492 | 3,200 | 1,020 | 995 | 7,707 |

## 3. STOCK

| | 2017 |
|---|---|
| | £ |
| Stock comprises: | |
| Stock | 5,840 |
| | 5,840 |

## 4. DEBTORS

| | 2017 |
|---|---|
| | £ |
| **Amounts falling due within one year** | |
| VAT | 919 |
| | 919 |

## 5. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

| | 2017 |
|---|---|
| | £ |
| Directors current account | 15,421 |
| Directors current account | 4,076 |
| Other creditors | 450 |
| | 19,947 |

**6. EMPLOYEES**

| | 2017 | |
|---|---|---|
| | **No.** | **No.** |
| Average number of employees | 2 | |

**7. SHARE CAPITAL**

| | **2017** |
|---|---|
| | **£** |
| **Allotted, issued and fully paid:** | |
| 500 Ordinary shares of £1 each | 500 |
| | 500 |

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.