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**BRADLEY MOORE ASSOCIATES LIMITED**

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**UNAUDITED**

**FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 MARCH 2017**

**BRADLEY MOORE ASSOCIATES LIMITED**  
**REGISTERED NUMBER: 04391651**

**BALANCE SHEET**  
**AS AT 31 MARCH 2017**

	Note	2017 £	2016 £
<b>Fixed assets</b>			
Tangible assets	4	46	57
		<u>46</u>	<u>57</u>
<b>Current assets</b>			
Debtors: amounts falling due after more than one year	5	3,593	1,615
Debtors: amounts falling due within one year	5	14,373	15,568
Cash at bank and in hand	6	-	3,012
		<u>17,966</u>	<u>20,195</u>
Creditors: amounts falling due within one year	7	(18,899)	(19,974)
<b>Net current (liabilities)/assets</b>		<u>(933)</u>	<u>221</u>
<b>Total assets less current liabilities</b>		<u>(887)</u>	<u>278</u>
<b>Net (liabilities)/assets</b>		<u><u>(887)</u></u>	<u><u>278</u></u>
<b>Capital and reserves</b>			
Called up share capital		2	2
Profit and loss account		(889)	276
		<u>(887)</u>	<u>278</u>

The director considers that the company is entitled to exemption from audit under section 477 of the Companies Act 2006 and members have not required the company to obtain an audit for the year in question in accordance with section 476 of Companies Act 2006.

The director acknowledges his responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with the provisions of FRS 102 Section 1A - small entities.

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

The company has opted not to file the statement of income and retained earnings in accordance with provisions applicable to companies subject to the small companies' regime.



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**BRADLEY MOORE ASSOCIATES LIMITED**  
**REGISTERED NUMBER: 04391651**

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**BALANCE SHEET (CONTINUED)**  
**AS AT 31 MARCH 2017**

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The financial statements were approved and authorised for issue by the board and were signed on its behalf on 24 December 2017.

**B Moore**  
Director

The notes on pages 3 to 7 form part of these financial statements.

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**BRADLEY MOORE ASSOCIATES LIMITED**

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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2017**

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**1. General information**

Bradley Moore Associates Limited is a private company limited by shares and registered in England & Wales. The address of its registered office is 18 London Road, Buntingford, Hertfordshire, SG9 9JN.

**2. Accounting policies**

**2.1 Basis of preparation of financial statements**

The financial statements have been prepared under the historical cost convention unless otherwise specified within these accounting policies and in accordance with Section 1A of Financial Reporting Standard 102, the Financial Reporting Standard applicable in the UK and the Republic of Ireland and the Companies Act 2006.

The following principal accounting policies have been applied:

## **2.2 Going concern**

At the balance sheet date the company had net liabilities of £887 and is dependent on the support of its creditors. After reviewing budgets and forecasts the director believes that the company has adequate resources to meet financial obligations as they fall due and therefore the accounts have been prepared on the going concern basis.

## **2.3 Revenue**

Revenue is comprised of actors fees and is recognised in the Statement of Income and Retained Earnings in the period in which the filming takes place.

## **2.4 Tangible fixed assets**

Tangible fixed assets under the cost model are stated at historical cost less accumulated depreciation and any accumulated impairment losses. Historical cost includes expenditure that is directly attributable to bringing the asset to the location and condition necessary for it to be capable of operating in the manner intended by management.

Depreciation is charged so as to allocate the cost of assets less their residual value over their estimated useful lives, .

Depreciation is provided on the following basis:

Plant and machinery	- 20% per annum on the reducing balance
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The assets' residual values, useful lives and depreciation methods are reviewed, and adjusted prospectively if appropriate, or if there is an indication of a significant change since the last reporting date.

Gains and losses on disposals are determined by comparing the proceeds with the carrying amount and are recognised in the statement of income and retained earnings.

## **2.5 Debtors**

Short term debtors are measured at transaction price, less any impairment.

**2. Accounting policies (continued)**

**2.6 Cash and cash equivalents**

Cash is represented by cash in hand and deposits with financial institutions repayable without penalty on notice of not more than 24 hours.

**2.7 Financial instruments**

The company only enters into basic financial instruments transactions that result in the recognition of financial assets and liabilities like trade and other debtors and creditors and loans to related parties.

**2.8 Creditors**

Short term creditors are measured at the transaction price.

**2.9 Interest income**

Interest income is recognised in the statement of income and retained earnings using the effective interest method.

**2.10 Borrowing costs**

All borrowing costs are recognised in the statement of income and retained earnings in the year in which they are incurred.

**2.11 Taxation**

Tax is recognised in the statement of income and retained earnings, except that a charge attributable to an item of income and expense recognised as other comprehensive income or to an item recognised directly in equity is also recognised in other comprehensive income or directly in equity respectively.

The current income tax charge is calculated on the basis of tax rates and laws that have been enacted or substantively enacted by the balance sheet date in the countries where the company operates and generates income.

**3. Employees**

The average monthly number of employees, including directors, during the year was 1 (2016 - 1).  
During the year, no directors received any remuneration (2016 - nil).

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**BRADLEY MOORE ASSOCIATES LIMITED**

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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2017**

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**4. Tangible fixed assets**

Plant and  
machinery  
£

**Cost or valuation**

At 1 April 2016 1,170

At 31 March 2017 1,170

**Depreciation**

At 1 April 2016 1,113

Charge for the year on owned assets 11

At 31 March 2017 1,124

**Net book value**

At 31 March 2017 46

**At 31 March 2016** 57

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NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2017

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**5. Debtors**

	2017 £	2016 £
<b>Due after more than one year</b>		
Other debtors	3,593	1,615
	<u>3,593</u>	<u>1,615</u>
<b>Due within one year</b>		
Other debtors	14,373	15,568
	<u>14,373</u>	<u>15,568</u>

**6. Cash and cash equivalents**

	2017 £	2016 £
Cash at bank and in hand	-	3,012
Less: bank overdraft	(18)	-
	<u>(18)</u>	<u>3,012</u>

**7. Creditors: Amounts falling due within one year**

	2017 £	2016 £
Bank overdraft	18	-
Corporation tax	17,321	18,774
Accruals and deferred income	1,560	1,200
	<u>18,899</u>	<u>19,974</u>

**8. Related party transactions**

At the balance sheet date, debtors include £14,373 (2016 £15,568) owed by the director, B Moore. The loan is repayable on demand and interest is accruing at 3% per annum.



**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2017**

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**9. Controlling party**

The company is controlled by the director, B H Moore.

**10. First time adoption of FRS 102**

The policies applied under the entity's previous accounting framework are not materially different to FRS 102 and have not impacted on equity or profit or loss.