

Unaudited Financial Statements
for the Year Ended 31 March 2021
for
E.A. MOORE BUILDERS LIMITED

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for the Year Ended 31 March 2021**

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E.A. MOORE BUILDERS LIMITED

**Company Information
for the Year Ended 31 March 2021**

DIRECTORS:

Mrs. E Moore
A L Moore
J S Moore

SECRETARY:

Mrs. E Moore

REGISTERED OFFICE:

36 Aylesbury Crescent
Wincobank
Sheffield
S9 1JR

REGISTERED NUMBER:

00881566 (England and Wales)

ACCOUNTANTS:

Fawthrop Williams
Chartered Accountants
14 Causeway Head Road
Sheffield
S17 3DT

E.A. MOORE BUILDERS LIMITED (REGISTERED NUMBER: 00881566)

**Balance Sheet
31 March 2021**

	Notes	2021 £	£	2020 £	£
FIXED ASSETS					
Tangible assets	4		75,565		44,444
Investment property	5		<u>635,000</u>		<u>267,552</u>
			710,565		311,996
CURRENT ASSETS					
Stocks		1,061,600		1,002,061	
Debtors	6	7,527		6,583	
Cash at bank		<u>70,314</u>		<u>85,235</u>	
		1,139,441		1,093,879	
CREDITORS					
Amounts falling due within one year	7	<u>115,127</u>		<u>108,145</u>	
NET CURRENT ASSETS			<u>1,024,314</u>		<u>985,734</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			1,734,879		1,297,730
PROVISIONS FOR LIABILITIES	8		<u>87,857</u>		<u>-</u>
NET ASSETS			<u><u>1,647,022</u></u>		<u><u>1,297,730</u></u>
CAPITAL AND RESERVES					
Called up share capital			100		100
Revaluation reserve	9		21,600		21,600
Retained earnings			<u>1,625,322</u>		<u>1,276,030</u>
SHAREHOLDERS' FUNDS			<u><u>1,647,022</u></u>		<u><u>1,297,730</u></u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2021.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2021 in accordance with Section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for:

- ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and
- 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 Sections 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.

The notes form part of these financial statements

Balance Sheet - continued
31 March 2021

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

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

The financial statements were approved by the Board of Directors and authorised for issue on 20 January 2022 and were signed on its behalf by:

Mrs. E Moore - Director

**Notes to the Financial Statements
for the Year Ended 31 March 2021**

1. STATUTORY INFORMATION

E.A. Moore Builders Limited is a private company, limited by shares, registered in England and Wales. The company's registered number and registered office address can be found on the Company Information page.

2. ACCOUNTING POLICIES

Basis of preparing the financial statements

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

Turnover

Turnover is measured at the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Site buildings	- 10% on reducing balance
Plant and machinery	- 10% on reducing balance
Motor vehicles	- 25% on reducing balance
Computer equipment	- 25% on reducing balance

Investment property

Investment property is shown at most recent valuation. Any aggregate surplus or deficit arising from changes in fair value is recognised in profit or loss.

Stocks

Work in progress is valued at the lower of cost and net realisable value.

Cost is calculated using the first-in, first-out method and includes all purchase, transport, and handling costs in bringing stocks to their present location and condition.

Taxation

Taxation for the year comprises current and deferred tax. Tax is recognised in the Income Statement, except to the extent that it relates to items recognised in other comprehensive income or directly in equity.

Current or deferred taxation assets and liabilities are not discounted.

Current tax is recognised at the amount of tax payable using the tax rates and laws that have been enacted or substantively enacted by the balance sheet date.

Deferred tax

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date.

Timing differences arise from the inclusion of income and expenses in tax assessments in periods different from those in which they are recognised in financial statements. Deferred tax is measured using tax rates and laws that have been enacted or substantively enacted by the year end and that are expected to apply to the reversal of the timing difference.

Unrelieved tax losses and other deferred tax assets are recognised only to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits.

Notes to the Financial Statements - continued
for the Year Ended 31 March 2021

2. ACCOUNTING POLICIES - continued

Pension costs and other post-retirement benefits

The company operates a defined contribution pension scheme. Contributions payable to the company's pension scheme are charged to profit or loss in the period to which they relate.

3. EMPLOYEES AND DIRECTORS

The average number of employees during the year was 7 (2020 - 7) .

4. TANGIBLE FIXED ASSETS

	Freehold property £	Site buildings £	Plant and machinery £
COST			
At 1 April 2020	16,520	7,592	208,087
Additions	-	-	38,470
Disposals	-	-	(16,673)
At 31 March 2021	<u>16,520</u>	<u>7,592</u>	<u>229,884</u>
DEPRECIATION			
At 1 April 2020	-	7,522	185,891
Charge for year	-	70	5,948
Eliminated on disposal	-	-	(16,100)
At 31 March 2021	<u>-</u>	<u>7,592</u>	<u>175,739</u>
NET BOOK VALUE			
At 31 March 2021	<u>16,520</u>	<u>-</u>	<u>54,145</u>
At 31 March 2020	<u>16,520</u>	<u>70</u>	<u>22,196</u>

	Motor vehicles £	Computer equipment £	Totals £
COST			
At 1 April 2020	46,598	-	278,797
Additions	-	875	39,345
Disposals	-	-	(16,673)
At 31 March 2021	<u>46,598</u>	<u>875</u>	<u>301,469</u>
DEPRECIATION			
At 1 April 2020	40,940	-	234,353
Charge for year	1,414	219	7,651
Eliminated on disposal	-	-	(16,100)
At 31 March 2021	<u>42,354</u>	<u>219</u>	<u>225,904</u>
NET BOOK VALUE			
At 31 March 2021	<u>4,244</u>	<u>656</u>	<u>75,565</u>
At 31 March 2020	<u>5,658</u>	<u>-</u>	<u>44,444</u>

Notes to the Financial Statements - continued
for the Year Ended 31 March 2021

5. INVESTMENT PROPERTY

	Total £
FAIR VALUE	
At 1 April 2020	267,552
Revaluations	367,448
At 31 March 2021	<u>635,000</u>
NET BOOK VALUE	
At 31 March 2021	<u>635,000</u>
At 31 March 2020	<u>267,552</u>

Fair value at 31 March 2021 is represented by:

	£
Valuation in 2021	367,448
Cost	<u>267,552</u>
	<u>635,000</u>

If investment properties had not been revalued they would have been included at the following historical cost:

	2021 £	2020 £
Cost	<u>267,552</u>	<u>267,552</u>

Investment property were valued on an open market basis on 15 November 2020 by Reeds Rains .

6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021 £	2020 £
Other debtors	<u>7,527</u>	<u>6,583</u>

7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021 £	2020 £
Trade creditors	10,171	7,174
Taxation and social security	12,057	8,592
Other creditors	<u>92,899</u>	<u>92,379</u>
	<u>115,127</u>	<u>108,145</u>

Notes to the Financial Statements - continued
for the Year Ended 31 March 2021

8. PROVISIONS FOR LIABILITIES

	2021 £	2020 £
Deferred tax		
Accelerated capital allowances	14,357	-
Other timing differences	<u>73,500</u>	<u>-</u>
	<u>87,857</u>	<u>-</u>
		Deferred tax
		£
Charge to Income Statement during year		<u>87,857</u>
Balance at 31 March 2021		<u>87,857</u>

9. RESERVES

	Revaluation reserve £
At 1 April 2020 and 31 March 2021	<u>21,600</u>

10. ULTIMATE CONTROLLING PARTY

The company is controlled by Mrs E Moore.

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.