REGISTERED NUMBER: 04154268 (England and Wales)

Unaudited Financial Statements for the Year Ended 28 February 2023

for

CENTRAL MOVES LTD

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for the Year Ended 28 February 2023

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Company Information
for the Year Ended 28 February 2023

DIRECTORS:	S D Rust K Rust
SECRETARY:	
REGISTERED OFFICE:	Unit 5 The Skills Centre Twickenham Trading Estate Rugby Road Twickenham Middlesex TW1 1DQ
REGISTERED NUMBER:	04154268 (England and Wales)

Balance Sheet
28 February 2023

	Notes	28.2.23 £	28.2.23 £	28.2.22 £	28.2.22 £
FIXED ASSETS					
Intangible assets	4		5,885		11,769
Tangible assets	5		141,108		101,929
			146,993		113,698
CURRENT ASSETS					
Debtors	6	207,867		181,959	
Cash at bank and in hand		71,703		66,746	
		279,570		248,705	
CREDITORS					
Amounts falling due within one year	7	227,298		195,953	
NET CURRENT ASSETS			52,272		52,752
TOTAL ASSETS LESS CURRENT LIABILITIES			199,265		166,450
CREDITORS					
Amounts falling due after more than one year	8		(112,057)		(86,359)
PROVISIONS FOR LIABILITIES			(23,526)		(14,895)
NET ASSETS			63,682		65,196
CAPITAL AND RESERVES					
Called up share capital			100		100
Retained earnings			63,582		65,096
			63,682		65,196

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 28 February 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 28 February 2023 in accordance with Section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for:
(a) ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and
(b) 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

continued...

Balance Sheet - continued
28 February 2023

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 12 December 2023 and were signed on its behalf by:

S D Rust - Director

1. **STATUTORY INFORMATION**

CENTRAL MOVES LTD 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.

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

Intangible assets
Intangible assets are initially measured at cost. After initial recognition, intangible assets are measured at cost less any accumulated amortisation and any accumulated impairment losses.

Development costs are being amortised evenly over their estimated useful life of six years.

Tangible fixed assets
Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.
Plant and machinery etc - 25% on cost

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.

Hire purchase and leasing commitments
Rentals paid under operating leases are charged to profit or loss on a straight line basis over the period of the lease.

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.

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3. **EMPLOYEES AND DIRECTORS**

The average number of employees during the year was 19 (2022 - 18) .

4. **INTANGIBLE FIXED ASSETS**

	Other intangible assets £
COST	
At 1 March 2022	
and 28 February 2023	35,306
AMORTISATION	
At 1 March 2022	23,537
Charge for year	5,884
At 28 February 2023	29,421
NET BOOK VALUE	
At 28 February 2023	5,885
At 28 February 2022	11,769

5. **TANGIBLE FIXED ASSETS**

	Land and buildings £	Plant and machinery etc £	Totals £
COST			
At 1 March 2022	-	358,532	358,532
Additions	9,132	106,510	115,642
At 28 February 2023	9,132	465,042	474,174
DEPRECIATION			
At 1 March 2022	-	256,603	256,603
Charge for year	2,283	74,180	76,463
At 28 February 2023	2,283	330,783	333,066
NET BOOK VALUE			
At 28 February 2023	6,849	134,259	141,108
At 28 February 2022	-	101,929	101,929

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Notes to the Financial Statements - continued
for the Year Ended 28 February 2023

6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	28.2.23	28.2.22
	£	£
Trade debtors	122,819	111,909
Other debtors	85,048	70,050
	207,867	181,959

7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	28.2.23	28.2.22
	£	£
Bank loans and overdrafts	10,648	10,648
Hire purchase contracts	47,686	25,597
Trade creditors	66,669	31,725
Taxation and social security	98,582	115,859
Other creditors	3,713	12,124
	227,298	195,953

8. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	28.2.23	28.2.22
	£	£
Bank loans	22,564	32,251
Hire purchase contracts	89,493	54,108
	112,057	86,359

9. OTHER FINANCIAL COMMITMENTS

At 28th February 2023 the company had annual commitments in respect of operating leases as follows:

Land and Other
Buildings Assets
£ £

Operating leases that expire:
- Within one year - 962
- In the second to fifth years inclusive 48,000 3,612

10. ULTIMATE CONTROLLING PARTY

The controlling party is S D Rust.