

Unaudited Financial Statements for the Year Ended 30 April 2023

for

R Moore & Son Limited

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for the Year Ended 30 April 2023

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R Moore & Son Limited
Company Information
for the Year Ended 30 April 2023

DIRECTOR: M J Moore

SECRETARY: Mrs J M Moore

REGISTERED OFFICE: Woodleigh
Burtersett Road
HAWES
North Yorkshire
DL8 3NT

REGISTERED NUMBER: 05782557 (England and Wales)

ACCOUNTANTS: King Hope
Chartered Accountants
34 Romanby Road
NORTHALLERTON
North Yorkshire
DL7 8NF

Balance Sheet
30 April 2023

	Notes	2023 £	2022 £
FIXED ASSETS			
Tangible assets	4	11,320	13,403
CURRENT ASSETS			
Stocks		5,050	4,598
Debtors	5	5,148	5,323
Cash at bank		<u>12,451</u>	<u>12,894</u>
		22,649	22,815
CREDITORS			
Amounts falling due within one year	6	<u>(7,444)</u>	<u>(9,181)</u>
NET CURRENT ASSETS		<u>15,205</u>	<u>13,634</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		26,525	27,037
PROVISIONS FOR LIABILITIES	7	<u>(2,151)</u>	<u>(2,547)</u>
NET ASSETS		<u>24,374</u>	<u>24,490</u>
CAPITAL AND RESERVES			
Called up share capital		100	100
Retained earnings		<u>24,274</u>	<u>24,390</u>
SHAREHOLDERS' FUNDS		<u>24,374</u>	<u>24,490</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 April 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 April 2023 in accordance with Section 476 of the Companies Act 2006.

The director acknowledges his 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.

Balance Sheet - continued
30 April 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 director and authorised for issue on 22 December 2023 and were signed by:

M J Moore - Director

Notes to the Financial Statements
for the Year Ended 30 April 2023

1. **STATUTORY INFORMATION**

R Moore & Son 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.

Turnover

Turnover represents invoiced sales of goods & services.

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	- 15% on reducing balance
Motor vehicles	- 25% on reducing balance
Computer equipment	- 25% on reducing balance

Stocks & work in progress

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Work in progress is valued on the basis of profit earned over the period of the contract. Provision is made for any foreseeable losses where appropriate.

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 30 April 2023

2. **ACCOUNTING POLICIES - continued**

Going concern

The financial statements are prepared on a going concern basis.

The current economic conditions present increased risks for all businesses. In response to such conditions, the Director has carefully considered these risks, including an assessment of uncertainty projecting for a period of twelve months from date of signing the financial statements and the extent to which they might affect the preparation of the financial statements on a going concern basis.

Based on this assessment, the Director considered that the company maintains an appropriate level of liquidity, sufficient to meet the demands of the business, as they fall due within the next twelve months. The Director has therefore concluded that it is appropriate to prepare these financial statements on a going concern basis.

3. **EMPLOYEES AND DIRECTORS**

The average number of employees during the year was 3 (2022 - 3) .

4. **TANGIBLE FIXED ASSETS**

	Plant and machinery etc £
COST	
At 1 May 2022	59,494
Additions	537
At 30 April 2023	<u>60,031</u>
DEPRECIATION	
At 1 May 2022	46,091
Charge for year	2,620
At 30 April 2023	<u>48,711</u>
NET BOOK VALUE	
At 30 April 2023	<u>11,320</u>
At 30 April 2022	<u>13,403</u>

5. **DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2023 £	2022 £
Trade debtors	390	1,395
Other debtors	4,758	3,928
	<u>5,148</u>	<u>5,323</u>

6. **CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2023 £	2022 £
Trade creditors	874	988
Taxation and social security	3,641	3,150
Other creditors	2,929	5,043
	<u>7,444</u>	<u>9,181</u>

Notes to the Financial Statements - continued
for the Year Ended 30 April 2023

7. **PROVISIONS FOR LIABILITIES**

	2023 £	2022 £
Deferred tax		
Accelerated capital allowances	<u>2,151</u>	<u>2,547</u>
		Deferred tax
		£
Balance at 1 May 2022		2,547
Credit to Income Statement during year		(396)
Balance at 30 April 2023		<u>2,151</u>

8. **OTHER FINANCIAL COMMITMENTS**

The company contributes to the personal pension policy of certain employees and operated a defined contribution pension scheme. The assets of the scheme are held separately from those of the company in independently administered funds. At the balance sheet date unpaid contributions of £96 (2022 - £96) were due to the funds. These are included in other creditors.

9. **DIRECTOR'S ADVANCES, CREDITS AND GUARANTEES**

The following advances and credits to a director subsisted during the years ended 30 April 2023 and 30 April 2022:

	2023 £	2022 £
M J Moore		
Balance outstanding at start of year	2,701	1,742
Amounts advanced	4,553	3,779
Amounts repaid	(3,719)	(2,820)
Amounts written off	-	-
Amounts waived	-	-
Balance outstanding at end of year	<u>3,535</u>	<u>2,701</u>

The advances to the director are repayable on demand and do not incur any interest charge.

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.