

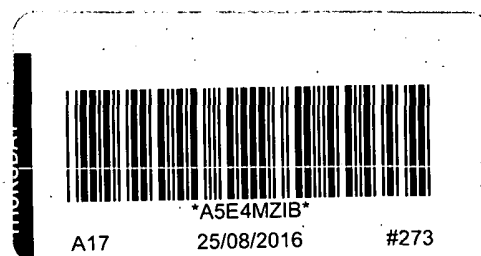
Registered number: 07088672

**Moss Environmental Ltd**

**Unaudited  
Abbreviated financial statements**

**For the year ended 30 November 2015**

**CLB**  
**coopers**  
Chartered Accountants  
Delivering solutions through excellence



# MOSS ENVIRONMENTAL LTD

## Company Information

---

<b>Director</b>	I Moss
<b>Registered number</b>	07088672
<b>Registered office</b>	Laurel House 173 Chorley New Road Bolton Lancashire BL1 4QZ
<b>Accountants</b>	CLB Coopers Chartered Accountants Laurel House 173 Chorley New Road Bolton BL1 4QZ
<b>Bankers</b>	Yorkshire Bank 17-21 Oxford Street Bolton BL1 1RD

# MOSS ENVIRONMENTAL LTD

## Contents

---

	Page
<b>Accountants' report</b>	<b>1</b>
<b>Balance sheet</b>	<b>2</b>
<b>Notes to the abbreviated accounts</b>	<b>3 - 4</b>

## MOSS ENVIRONMENTAL LTD

The following reproduces the text of the chartered accountants' report in respect of the company's annual financial statements, from which the abbreviated accounts (set out on pages 2 to 4) have been prepared.

### **Chartered accountants' report to the director on the preparation of the unaudited statutory financial statements of Moss Environmental Ltd for the year ended 30 November 2015**

---

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the financial statements of Moss Environmental Ltd for the year ended 30 November 2015 which comprise the profit and loss account, the balance sheet and the related notes from the company's accounting records and from information and explanations you have given to us.

As a practising member firm of the Institute of Chartered Accountants in England and Wales (ICAEW), we are subject to its ethical and other professional requirements which are detailed at:  
[www.icaew.com/en/members/regulations-standards-and-guidance/](http://www.icaew.com/en/members/regulations-standards-and-guidance/).

This report is made solely to the director of Moss Environmental Ltd in accordance with the terms of our engagement letter dated 24 July 2014. Our work has been undertaken solely to prepare for your approval the financial statements of Moss Environmental Ltd and state those matters that we have agreed to state to the director of Moss Environmental Ltd in this report in accordance with ICAEW Technical Release 07/16 AAF. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Moss Environmental Ltd and its director for our work or for this report.

It is your duty to ensure that Moss Environmental Ltd has kept adequate accounting records and to prepare statutory financial statements that give a true and fair view of the company's assets, liabilities, financial position and loss of Moss Environmental Ltd. You consider that Moss Environmental Ltd is exempt from the statutory audit requirement for the year.

We have not been instructed to carry out an audit or review of the financial statements of Moss Environmental Ltd. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory financial statements.



**CLB Coopers**  
Chartered Accountants  
Laurel House  
173 Chorley New Road  
Bolton  
BL1 4QZ

23 August 2016

**MOSS ENVIRONMENTAL LTD**

Registered number: 07088672

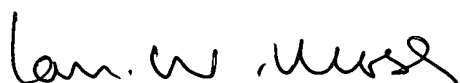
**Abbreviated balance sheet  
As at 30 November 2015**

	Note	£	2015 £	£	2014 £
<b>Fixed assets</b>					
Tangible assets	2		2,882		4,929
<b>Current assets</b>					
Debtors		8,430		10,066	
Cash at bank		35,125		59,761	
		<u>43,555</u>		<u>69,827</u>	
<b>Creditors:</b> amounts falling due within one year		<u>(28,448)</u>		<u>(12,153)</u>	
<b>Net current assets</b>			<u>15,107</u>		<u>57,674</u>
<b>Total assets less current liabilities</b>			<u>17,989</u>		<u>62,603</u>
<b>Provisions for liabilities</b>					
Deferred tax			<u>(576)</u>		<u>(986)</u>
<b>Net assets</b>			<u>17,413</u>		<u>61,617</u>
<b>Capital and reserves</b>					
Called up share capital	3		1		1
Profit and loss account			<u>17,412</u>		<u>61,616</u>
<b>Shareholders' funds</b>			<u>17,413</u>		<u>61,617</u>

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

The director acknowledges his responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and for preparing financial statements which give a true and fair view of the state of affairs of the company as at 30 November 2015 and of its loss for the year in accordance with the requirements of sections 394 and 395 of the Act and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

The abbreviated accounts, which have been prepared in accordance with the provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006, were approved and authorised for issue by the board and were signed on its behalf on 23 August 2016.



**I Moss  
Director**

The notes on pages 3 to 4 form part of these financial statements.

# MOSS ENVIRONMENTAL LTD

## Notes to the abbreviated accounts For the year ended 30 November 2015

---

### 1. Accounting policies

#### 1.1 Basis of preparation of financial statements

The full financial statements, from which these abbreviated accounts have been extracted, have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008).

#### 1.2 Turnover

Turnover comprises revenue recognised by the company in respect of goods and services supplied during the year, exclusive of Value Added Tax and trade discounts.

#### 1.3 Tangible assets and depreciation

Tangible assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost of assets, less their estimated residual value, over their expected useful lives on the following bases:

Plant and machinery, etc.	-	33% reducing balance / 25% straight line / straight line over 18 months
---------------------------	---	---

#### 1.4 Trade and other debtors

Trade debtors are recognised and carried forward at invoiced amounts less provisions for any doubtful debts. Bad debts are written off to the profit and loss account when the directors deem that the balance is no longer collectable. Prepayments are recognised when a purchase invoice has been paid relating to the period after the year end date.

#### 1.5 Cash at bank and in hand

Cash comprises cash at bank after adjustment for any uncredited lodgements and unrepresented cheques clearing the bank account following the year end.

#### 1.6 Trade and other creditors

Trade and other creditors are recognised and carried forward at invoiced amounts. Accruals are recognised for costs relating to the year where an invoice had not been received as at the year end date.

#### 1.7 Deferred taxation

Full provision is made for deferred tax assets and liabilities arising from all timing differences between the recognition of gains and losses in the financial statements and recognition in the tax computation.

A net deferred tax asset is recognised only if it can be regarded as more likely than not that there will be suitable taxable profits from which the future reversal of the underlying timing differences can be deducted.

Deferred tax assets and liabilities are calculated at the tax rates expected to be effective at the time the timing differences are expected to reverse.

Deferred tax assets and liabilities are not discounted.

# MOSS ENVIRONMENTAL LTD

## Notes to the abbreviated accounts For the year ended 30 November 2015

---

### 1. Accounting policies (continued)

#### 1.8 Pensions

The company operates a defined contribution pension scheme and the pension charge represents the amounts payable by the company to the fund in respect of the year.

#### 1.9 Financial instruments

Financial instruments are classified and accounted for, according to the substance of the contractual arrangement, as either financial assets, financial liabilities or equity instruments. An equity instrument is any contract that evidences a residual interest in the assets of the company after deducting all of its liabilities.

### 2. Tangible assets

	£
<b>Cost</b>	
At 1 December 2014 and 30 November 2015	<u>19,502</u>
<b>Depreciation</b>	
At 1 December 2014	14,573
Charge for the year	<u>2,047</u>
At 30 November 2015	<u>16,620</u>
<b>Net book value</b>	
At 30 November 2015	<u>2,882</u>
At 30 November 2014	<u>4,929</u>

### 3. Share capital

	2015 £	2014 £
<b>Allotted, called up and fully paid</b>		
1 Ordinary share of £1	<u>1</u>	<u>1</u>

### 4. Director's benefits: advances, credit and guarantees

During the year the company made an advance of £1,564 to I Moss. This advance was unsecured, interest free and repayable upon demand. This amount was fully repaid in the year.