

**UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2022**  
**FOR**  
**S&J Moulinie Landscapes Ltd**

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**FOR THE YEAR ENDED 31 DECEMBER 2022**

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**S&J Moulinie Landscapes Ltd**

**COMPANY INFORMATION**  
**FOR THE YEAR ENDED 31 DECEMBER 2022**

**DIRECTORS:**

J P Moulinie  
Mrs C Moulinie

**REGISTERED OFFICE:**

21 Highnam Business Centre  
Highnam  
Gloucester  
GL2 8DN

**REGISTERED NUMBER:**

08245192 (England and Wales)

**ACCOUNTANTS:**

Knights  
21 Highnam Business Centre  
Highnam  
Gloucestershire  
GL2 8DN

**BALANCE SHEET**  
**31 DECEMBER 2022**

	Notes	2022 £	£	2021 £	£
<b>FIXED ASSETS</b>					
Tangible assets	4		19,931		25,412
<b>CURRENT ASSETS</b>					
Debtors	5	7,245		8,016	
Cash at bank		-		692	
		<u>7,245</u>		<u>8,708</u>	
<b>CREDITORS</b>					
Amounts falling due within one year	6	<u>28,317</u>		<u>23,791</u>	
<b>NET CURRENT LIABILITIES</b>			<u>(21,072)</u>		<u>(15,083)</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			(1,141)		10,329
<b>CREDITORS</b>					
Amounts falling due after more than one year	7		-		(2,881)
<b>PROVISIONS FOR LIABILITIES</b>	8		<u>(3,587)</u>		<u>(4,584)</u>
<b>NET (LIABILITIES)/ASSETS</b>			<u><u>(4,728)</u></u>		<u><u>2,864</u></u>
<b>CAPITAL AND RESERVES</b>					
Called up share capital			200		200
Retained earnings			<u>(4,928)</u>		<u>2,664</u>
<b>SHAREHOLDERS' FUNDS</b>			<u><u>(4,728)</u></u>		<u><u>2,864</u></u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2022.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 December 2022 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.

**BALANCE SHEET - continued**  
**31 DECEMBER 2022**

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 7 September 2023 and were signed on its behalf by:

J P Moulinie - Director

Mrs C Moulinie - Director

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2022**

**1. STATUTORY INFORMATION**

S&J Moulinie Landscapes 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.

**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 reducing balance and 15% on reducing balance

**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.

**3. EMPLOYEES AND DIRECTORS**

The average number of employees during the year was NIL (2021 - NIL).

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31 DECEMBER 2022**

**4. TANGIBLE FIXED ASSETS**

Plant and  
machinery  
etc  
£

**COST**

At 1 January 2022  
and 31 December 2022

75,013

**DEPRECIATION**

At 1 January 2022

49,601

Charge for year

5,481

At 31 December 2022

55,082

**NET BOOK VALUE**

At 31 December 2022

19,931

At 31 December 2021

25,412

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

	2022	2021
	£	£
Trade debtors	6,966	6,966
Other debtors	279	1,050
	<u>7,245</u>	<u>8,016</u>

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

	2022	2021
	£	£
Bank loans and overdrafts	398	-
Hire purchase contracts	3,665	6,281
Trade creditors	946	946
Taxation and social security	7,880	9,013
Other creditors	<u>15,428</u>	<u>7,551</u>
	<u>28,317</u>	<u>23,791</u>

**7. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR**

	2022	2021
	£	£
Hire purchase contracts	<u>-</u>	<u>2,881</u>

**8. PROVISIONS FOR LIABILITIES**

	2022	2021
	£	£
Deferred tax	<u>3,587</u>	<u>4,584</u>

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31 DECEMBER 2022**

**8. PROVISIONS FOR LIABILITIES - continued**

	Deferred tax £
Balance at 1 January 2022	4,584
Provided during year	(997)
Balance at 31 December 2022	<u>3,587</u>

**9. DIRECTORS' ADVANCES, CREDITS AND GUARANTEES**

The following advances and credits to a director subsisted during the years ended 31 December 2022 and 31 December 2021:

	2022 £	2021 £
<b>J P Moulinie</b>		
Balance outstanding at start of year	-	-
Amounts advanced	181	-
Amounts repaid	-	-
Amounts written off	-	-
Amounts waived	-	-
Balance outstanding at end of year	<u>181</u>	<u>-</u>



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.