

REGISTERED NUMBER: 08514694 (England and Wales)

UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MAY 2019

FOR

MORRIS CONSTRUCTION (OLDHAM) LIMITED

CONTENTS OF THE FINANCIAL STATEMENTS
for the Year Ended 31 May 2019

	Page
Company Information	1
Balance Sheet	2
Notes to the Financial Statements	4
Director's Responsibilities Statement	6
Independent Chartered Certified Accountants' Review Report	7

MORRIS CONSTRUCTION (OLDHAM) LIMITED

COMPANY INFORMATION
for the Year Ended 31 May 2019

DIRECTOR: P J Morris

REGISTERED OFFICE: 5 Greenway
Shaw
Oldham
Lancashire
OL2 7PY

REGISTERED NUMBER: 08514694 (England and Wales)

ACCOUNTANTS: BP & Co Chartered Accountants
Enterprise House
2 Pass Street
Oldham
Lancashire
OL9 6HZ

BALANCE SHEET
31 May 2019

	Notes	2019 £	2018 £
FIXED ASSETS			
Tangible assets	4	9,097	10,872
CURRENT ASSETS			
Stocks		725	730
Debtors	5	14,432	24,177
Cash at bank and in hand		<u>53,839</u>	<u>23,517</u>
		68,996	48,424
CREDITORS			
Amounts falling due within one year	6	<u>(30,889)</u>	<u>(27,670)</u>
NET CURRENT ASSETS		<u>38,107</u>	<u>20,754</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		47,204	31,626
PROVISIONS FOR LIABILITIES		<u>(1,684)</u>	<u>(2,011)</u>
NET ASSETS		<u>45,520</u>	<u>29,615</u>
CAPITAL AND RESERVES			
Called up share capital	7	2	2
Retained earnings		<u>45,518</u>	<u>29,613</u>
SHAREHOLDERS' FUNDS		<u>45,520</u>	<u>29,615</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 May 2019.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 May 2019 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 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.
- (b)

BALANCE SHEET - continued
31 May 2019

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 on 15 November 2019 and were signed by:

P J Morris - Director

NOTES TO THE FINANCIAL STATEMENTS
for the Year Ended 31 May 2019

1. STATUTORY INFORMATION

Morris Construction (Oldham) 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 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	- 10% on reducing balance
Motor vehicles	- 25% on reducing balance
Computer equipment	- 20% on reducing balance

Stocks

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

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.

3. EMPLOYEES AND DIRECTORS

The average number of employees during the year was 3 (2018 - 2) .

NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31 May 2019

4. TANGIBLE FIXED ASSETS

	Plant and machinery £	Motor vehicles £	Computer equipment £	Totals £
COST				
At 1 June 2018 and 31 May 2019	<u>8,862</u>	<u>7,800</u>	<u>900</u>	<u>17,562</u>
DEPRECIATION				
At 1 June 2018	2,681	3,413	596	6,690
Charge for year	<u>618</u>	<u>1,096</u>	<u>61</u>	<u>1,775</u>
At 31 May 2019	<u>3,299</u>	<u>4,509</u>	<u>657</u>	<u>8,465</u>
NET BOOK VALUE				
At 31 May 2019	<u>5,563</u>	<u>3,291</u>	<u>243</u>	<u>9,097</u>
At 31 May 2018	<u>6,181</u>	<u>4,387</u>	<u>304</u>	<u>10,872</u>

5. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2019 £	2018 £
Trade debtors	7,070	13,896
Other debtors	<u>7,362</u>	<u>10,281</u>
	<u>14,432</u>	<u>24,177</u>

6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2019 £	2018 £
Trade creditors	10,879	17,836
Taxation and social security	18,293	7,140
Other creditors	<u>1,717</u>	<u>2,694</u>
	<u>30,889</u>	<u>27,670</u>

7. CALLED UP SHARE CAPITAL

Allotted, issued and fully paid:			2019	2018
Number:	Class:	Nominal value:	£	£
2	Ordinary	£1	<u>2</u>	<u>2</u>

DIRECTOR'S RESPONSIBILITIES STATEMENT
ON THE UNAUDITED FINANCIAL STATEMENTS OF
MORRIS CONSTRUCTION (OLDHAM) LIMITED

The following reproduces the text of the report prepared for the director and members in respect of the company's annual unaudited financial statements. In accordance with the Companies Act 2006, the company is only required to file a Balance Sheet. Readers are cautioned that the Income Statement and certain other primary statements and the Report of the Director are not required to be filed with the Registrar of Companies.

I confirm that as a director I have met my duty in accordance with the Companies Act 2006 to:

- ensure that the company has kept proper accounting records;
- prepare financial statements which give a true and fair view of the state of affairs of the company as at 31 May 2019
- and of its profit for that period in accordance with United Kingdom Generally Accepted Accounting Practice; and
- follow the applicable accounting policies, subject to any material departures disclosed and explained in the notes to the financial statements.

P J Morris - Director

15 November 2019

INDEPENDENT CHARTERED CERTIFIED ACCOUNTANTS' REVIEW REPORT TO THE DIRECTOR OF
MORRIS CONSTRUCTION (OLDHAM) LIMITED

The following reproduces the text of the report prepared for the director in respect of the company's annual unaudited financial statements. In accordance with the Companies Act 2006, the company is only required to file a Balance Sheet. Readers are cautioned that the Income Statement and certain other primary statements and the Report of the Director are not required to be filed with the Registrar of Companies.

We have reviewed the financial statements of Morris Construction (Oldham) Limited for the year ended 31 May 2019, which comprise the Income Statement, Balance Sheet and the related notes 1 to 7. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

This report is made solely to the company's director in accordance with our terms of engagement. Our review has been undertaken so that we might state to the director those matters that we have agreed with him in our engagement letter and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and the company's director for our work, for this report or the conclusions we have formed.

Director's responsibility for the financial statements

As explained more fully in the Director's Responsibilities Statement set out on page eight, the director is responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view.

Accountants' responsibility

Our responsibility is to express a conclusion based on our review of the financial statements. We conducted our review in accordance with International Standard on Review Engagements (ISRE) 2400 (Revised), 'Engagements to review historical financial statements' and ICAEW Technical Release TECH 09/13AAF 'Assurance review engagements on historical financial statements'. ISRE 2400 also requires us to comply with the ICAEW Code of Ethics.

Scope of the assurance review

A review of financial statements in accordance with ISRE 2400 (Revised) is a limited assurance engagement. We have performed additional procedures to those required under a compilation engagement. These primarily consist of making enquiries of management and others within the entity, as appropriate, applying analytical procedures and evaluating the evidence obtained. The procedures performed in a review are substantially less than those performed in an audit conducted in accordance with International Standards on Auditing (UK and Ireland). Accordingly, we do not express an audit opinion on these financial statements.

Conclusion

Based on our review, nothing has come to our attention that causes us to believe that the financial statements have not been prepared:

- so as to give a true and fair view of the state of the company's affairs as at 31 May 2019 and of its profit for the year then ended;
- in accordance with United Kingdom Generally Accepted Accounting Practice; and
- in accordance with the requirements of the Companies Act 2006.

BP & Co Chartered Accountants
Enterprise House
2 Pass Street
Oldham
Lancashire
OL9 6HZ

15 November 2019

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.