

REGISTERED NUMBER: 09341739 (England and Wales)

MOSS HOMES (UK) LIMITED
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MAY 2018

F W Berringer & Co
Chartered Accountants
Lygon House
50 London Road
Bromley
Kent
BR1 3RA

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for the year ended 31 May 2018**

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MOSS HOMES (UK) LIMITED

COMPANY INFORMATION
for the year ended 31 May 2018

DIRECTORS:

J Dhah
G S Rana

REGISTERED OFFICE:

Lygon House
50 London Road
Bromley
Kent
BR1 3RA

REGISTERED NUMBER:

09341739 (England and Wales)

ACCOUNTANTS:

F W Berringer & Co
Chartered Accountants
Lygon House
50 London Road
Bromley
Kent
BR1 3RA

BALANCE SHEET
31 May 2018

	Notes	2018 £	£	2017 £	£
FIXED ASSETS					
Investments	4		1		1
CURRENT ASSETS					
Stocks		48,479		1,652,894	
Debtors	5	251,725		15,306	
Cash at bank		<u>157,881</u>		<u>1,093</u>	
		458,085		1,669,293	
CREDITORS					
Amounts falling due within one year	6	<u>186,353</u>		<u>774,538</u>	
NET CURRENT ASSETS			<u>271,732</u>		<u>894,755</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			271,733		894,756
CREDITORS					
Amounts falling due after more than one year	7		<u>26,998</u>		<u>1,063,466</u>
NET ASSETS/(LIABILITIES)			<u>244,735</u>		<u>(168,710)</u>
CAPITAL AND RESERVES					
Called up share capital			100		100
Retained earnings			<u>244,635</u>		<u>(168,810)</u>
SHAREHOLDERS' FUNDS			<u>244,735</u>		<u>(168,710)</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 May 2018.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 May 2018 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 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
- (b) and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

MOSS HOMES (UK) LIMITED (REGISTERED NUMBER: 09341739)

BALANCE SHEET - continued
31 May 2018

The financial statements have been prepared and delivered in accordance with the provisions of Part 15 of the Companies Act 2006 relating to small companies.

In accordance with Section 444 of the Companies Act 2006, the Statement of income and retained earnings has not been delivered.

The financial statements were approved by the Board of Directors on 29 March 2019 and were signed on its behalf by:

J Dhah - Director

The notes form part of these financial statements

**NOTES TO THE FINANCIAL STATEMENTS
for the year ended 31 May 2018**

1. STATUTORY INFORMATION

Moss Homes (Uk) 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 the provisions of Section 1A "Small Entities" of Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" 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.

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.

3. EMPLOYEES AND DIRECTORS

The average number of employees during the year was 1 (2017 - 1) .

NOTES TO THE FINANCIAL STATEMENTS - continued
for the year ended 31 May 2018

4. **FIXED ASSET INVESTMENTS**

	Other investments £
COST	
At 1 June 2017	
and 31 May 2018	<u>1</u>
NET BOOK VALUE	
At 31 May 2018	<u>1</u>
At 31 May 2017	<u>1</u>

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

	2018	2017
	£	£
Other debtors	<u>251,725</u>	<u>15,306</u>

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

	2018	2017
	£	£
Hire purchase contracts (see note 8)	3,499	-
Trade creditors	-	222,612
Amounts owed to group undertakings	87,364	50,164
Taxation and social security	81,628	6,041
Other creditors	<u>13,862</u>	<u>495,721</u>
	<u>186,353</u>	<u>774,538</u>

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

	2018	2017
	£	£
Hire purchase contracts (see note 8)	26,998	-
Other creditors	-	1,063,466
	<u>26,998</u>	<u>1,063,466</u>

The loan was fully repaid from the sales proceeds of some of the flats at 124 Watling Street and an amount from Glendale Homes (UK) Limited, a 100% subsidiary.

NOTES TO THE FINANCIAL STATEMENTS - continued
for the year ended 31 May 2018

8. LEASING AGREEMENTS

Minimum lease payments fall due as follows:

	Hire purchase contracts	
	2018	2017
	£	£
Net obligations repayable:		
Within one year	3,499	-
Between one and five years	26,998	-
	<u>30,497</u>	<u>-</u>
	Non-cancellable operating leases	
	2018	2017
	£	£
Within one year	-	2,615
Between one and five years	-	872
	<u>-</u>	<u>3,487</u>

**CHARTERED ACCOUNTANTS' REPORT TO THE BOARD OF DIRECTORS
ON THE UNAUDITED FINANCIAL STATEMENTS OF
MOSS HOMES (UK) LIMITED**

The following reproduces the text of the report prepared for the directors 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 directors are not required to be filed with the Registrar of Companies.

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 Homes (Uk) Limited for the year ended 31 May 2018 which comprise the Statement of income and retained earnings, Balance sheet and the related notes from the company's accounting records and from information and explanations you have given 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 within the ICAEW's regulations and guidance at <http://www.icaew.com/en/membership/regulations-standards-and-guidance>.

This report is made solely to the Board of Directors of Moss Homes (Uk) Limited, as a body, in accordance with our terms of engagement. Our work has been undertaken solely to prepare for your approval the financial statements of Moss Homes (Uk) Limited and state those matters that we have agreed to state to the Board of Directors of Moss Homes (Uk) Limited, as a body, in this report in accordance with ICAEW Technical Release 07/16AAF. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Moss Homes (Uk) Limited and its Board of Directors, as a body, for our work or for this report.

It is your duty to ensure that Moss Homes (Uk) Limited has kept adequate accounting records and to prepare statutory financial statements that give a true and fair view of the assets, liabilities, financial position and profit of Moss Homes (Uk) Limited. You consider that Moss Homes (Uk) Limited is exempt from the statutory audit requirement for the year.

We have not been instructed to carry out an audit or a review of the financial statements of Moss Homes (Uk) Limited. 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.

F W Berringer & Co
Chartered Accountants
Lygon House
50 London Road
Bromley
Kent
BR1 3RA

29 March 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.