

MOSS HOMES (UK) LIMITED
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MAY 2023

Berringers LLP
Chartered Accountants
Lygon House
50 London Road
Bromley
Kent
BR1 3RA

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for the year ended 31 May 2023

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MOSS HOMES (UK) LIMITED

COMPANY INFORMATION
for the year ended 31 May 2023

DIRECTOR: J Dhah

REGISTERED OFFICE: Lygon House
50 London Road
Bromley
Kent
BR1 3RA

REGISTERED NUMBER: 09341739 (England and Wales)

ACCOUNTANTS: Berringers LLP
Chartered Accountants
Lygon House
50 London Road
Bromley
Kent
BR1 3RA

BALANCE SHEET
31 May 2023

	Notes	2023 £	£	2022 £	£
FIXED ASSETS					
Tangible assets	4		22,092		22,092
Investments	5		<u>1</u>		<u>1</u>
			22,093		22,093
CURRENT ASSETS					
Stocks		69,357		153,554	
Debtors	6	36,549		65,684	
Cash at bank		<u>625</u>		<u>8,755</u>	
		106,531		227,993	
CREDITORS					
Amounts falling due within one year	7	<u>86,348</u>		<u>197,630</u>	
NET CURRENT ASSETS			<u>20,183</u>		<u>30,363</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			42,276		52,456
CREDITORS					
Amounts falling due after more than one year	8		<u>40,318</u>		<u>51,313</u>
NET ASSETS			<u>1,958</u>		<u>1,143</u>
CAPITAL AND RESERVES					
Called up share capital			50		100
Capital redemption reserve	10		50		-
Retained earnings	10		<u>1,858</u>		<u>1,043</u>
SHAREHOLDERS' FUNDS			<u>1,958</u>		<u>1,143</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 May 2023.

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

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

BALANCE SHEET - continued
31 May 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 19 January 2024 and were signed by:

J Dhah - Director

The notes form part of these financial statements

NOTES TO THE FINANCIAL STATEMENTS
for the year ended 31 May 2023

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 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.

Preparation of consolidated financial statements

The financial statements contain information about Moss Homes (Uk) Limited as an individual company and do not contain consolidated financial information as the parent of a group. The company is exempt under Section 399(2A) of the Companies Act 2006 from the requirements to prepare consolidated financial statements.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.
Freehold property - not provided

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 (2022 - 1) .

NOTES TO THE FINANCIAL STATEMENTS - continued
for the year ended 31 May 2023

4. TANGIBLE FIXED ASSETS

Freehold
property
£

COST

At 1 June 2022
and 31 May 2023

22,092

NET BOOK VALUE

At 31 May 2023
At 31 May 2022

22,092

22,092

5. FIXED ASSET INVESTMENTS

Other
investments
£

COST

At 1 June 2022
and 31 May 2023

1

NET BOOK VALUE

At 31 May 2023
At 31 May 2022

1

1

6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

2023
£

2022
£

Other debtors

36,549

65,684

7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

2023
£

2022
£

Bank loans and overdrafts

5,803

5,000

Hire purchase contracts (see note 9)

4,982

4,982

Amounts owed to group undertakings

27,512

100,512

Taxation and social security

34,967

52,822

Other creditors

13,084

34,314

86,348

197,630

8. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

2023
£

2022
£

Bank loans

34,849

40,862

Hire purchase contracts (see note 9)

5,469

10,451

40,318

51,313

**NOTES TO THE FINANCIAL STATEMENTS - continued
for the year ended 31 May 2023**

9. LEASING AGREEMENTS

Minimum lease payments under hire purchase fall due as follows:

	2023	2022
	£	£
Net obligations repayable:		
Within one year	4,982	4,982
Between one and five years	<u>5,469</u>	<u>10,451</u>
	<u>10,451</u>	<u>15,433</u>

10. RESERVES

	Retained earnings £	Capital redemption reserve £	Totals £
At 1 June 2022	1,043	-	1,043
Profit for the year	53,815		53,815
Dividends	(50,000)		(50,000)
Purchase of own shares	<u>(3,000)</u>	<u>50</u>	<u>(2,950)</u>
At 31 May 2023	<u>1,858</u>	<u>50</u>	<u>1,908</u>

11. DIRECTORS' ADVANCES, CREDITS AND GUARANTEES

As at the balance sheet date, the director owed the company the sum of £10,015 - (2022 - £18,325 owed to directors). This sum was repaid within nine months of the year end.

**CHARTERED ACCOUNTANTS' REPORT TO THE DIRECTOR
ON THE UNAUDITED FINANCIAL STATEMENTS OF
MOSS HOMES (UK) 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.

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 2023 which comprise the Income statement, 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 director of Moss Homes (Uk) Limited 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 director of Moss Homes (Uk) Limited 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 director 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.

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19 January 2024

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.