

Regional

**MOSS BUILDING CONTRACTORS LIMITED**

**Registered No. 5047410**

**ABBREVIATED ACCOUNTS**

**FOR THE YEAR ENDED 31 MARCH 2007**

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**MOSS BUILDING CONTRACTORS LIMITED**  
**ABBREVIATED ACCOUNTS**  
**FOR THE YEAR ENDED 31 MARCH 2007**

**I N D E X**

1 - 2	Abbreviated balance sheet
3 - 5	Notes to the abbreviated accounts

**MOSS BUILDING CONTRACTORS LIMITED**

**ABBREVIATED BALANCE SHEET**

**31 MARCH 2007**

	Notes	2007	2006
		£	£
<b>FIXED ASSETS</b>			
Intangible assets	2	7,250	8,250
Tangible assets	3	109,086	111,346
		<u>116,336</u>	<u>119,596</u>
<b>CURRENT ASSETS</b>			
Debtors		65,820	66,021
Cash at bank		-	8,581
		<u>65,820</u>	<u>74,602</u>
<b>CREDITORS: amounts falling due within one year</b>	4	122,006	132,050
<b>NET CURRENT LIABILITIES</b>		<u>(56,186)</u>	<u>(57,448)</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		60,150	62,148
<b>CREDITORS: amounts falling due after more than one year</b>	4	20,000	32,182
<b>PROVISIONS FOR LIABILITIES</b>		10,698	9,425
<b>NET ASSETS</b>		<u>£29,452</u>	<u>£20,541</u>
<b>CAPITAL AND RESERVES</b>			
Called up share capital	5	1	1
Profit and loss account		29,451	20,540
<b>SHAREHOLDERS' FUNDS</b>		<u>£29,452</u>	<u>£20,541</u>

Continued/

**MOSS BUILDING CONTRACTORS LIMITED**  
**ABBREVIATED BALANCE SHEET (CONTINUED)**  
**31 MARCH 2007**

In the directors' opinion the company was entitled under Section 249A(1) of the Companies Act 1985 to exemption from the audit of its accounts for the year ended 31 March 2007. Members have not required the company to obtain an audit in accordance with Section 249B(2) of the Companies Act 1985 in relation to its accounts for the financial year.

The directors are responsible for ensuring that the company keeps accounting records which comply with Section 221 of the Act and for preparing accounts 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 year in accordance with the requirements of Section 226 of the Act and which otherwise comply with its requirements, so far as applicable to the company.

The abbreviated accounts have been prepared in accordance with the special provisions of Part VII of the Companies Act 1985 relating to small companies.

Approved by the Board on 30 November 2007 and signed on its behalf by

I A Moss

A handwritten signature in black ink, consisting of a series of loops and flourishes, positioned between the name 'I A Moss' and the title 'Director'.

Director

The notes on pages 3 to 5 form part of these abbreviated accounts

**MOSS BUILDING CONTRACTORS LIMITED**  
**NOTES TO THE ABBREVIATED ACCOUNTS**  
**FOR THE YEAR ENDED 31 MARCH 2007**

**1. ACCOUNTING POLICIES**

**a) Basis of accounting**

The accounts have been prepared under the historical cost convention and in accordance with

- i) the Financial Reporting Standard for Smaller Entities (effective January 2007), and
- ii) the special provisions of Part VII of the Companies Act 1985 relating to small companies

**b) Depreciation**

Depreciation is provided on all tangible fixed assets in use, at rates calculated to write off the cost, less estimated residual value, of each asset over its expected useful life, as follows -

Plant and machinery	-	15% reducing balance basis
Motor vehicles	-	25% reducing balance basis
Computer equipment	-	3 years straight line basis

**c) Stocks**

Stocks are valued at the lower of cost and net realisable value. Cost is determined on a 'first in', 'first out' basis and in the case of work-in-progress and finished goods includes all direct expenditure and production and other overheads, based on normal levels of activity, incurred in bringing products to their present location and condition.

**d) Deferred taxation**

Deferred taxation is accounted for using the liability method on all material timing differences. Deferred tax liabilities are provided in full. Deferred tax assets are recognised to the extent that it is regarded as more likely than not that they will be recovered. Timing differences arise from certain items being included in taxation computations in periods different from those in which they appear in the accounts.

**e) Amortisation**

Goodwill is amortised in equal annual instalments over its expected useful life of ten years.

**MOSS BUILDING CONTRACTORS LIMITED**  
**NOTES TO THE ABBREVIATED ACCOUNTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2007**

**2. INTANGIBLE ASSETS**

	Total
	£
Cost	
31 March 2006 and 31 March 2007	10,000
Amortisation	
1 April 2006	1,750
Amortisation provision for year	1,000
Amortisation	
31 March 2007	2,750
Net book values	
31 March 2007	£ 7,250
31 March 2006	£ 8,250

**3. TANGIBLE ASSETS**

	Total
	£
Cost	
1 April 2006	137,972
Additions	18,584
Cost	
31 March 2007	156,556
Depreciation	
1 April 2006	26,626
Provision for year	20,844
Depreciation	
31 March 2007	47,470
Net book values	
31 March 2007	£109,086
31 March 2006	£111,346

**4. CREDITORS**

Security has been given by the company to secure £95,334 (2006 £104,956) of the amount shown under creditors

**MOSS BUILDING CONTRACTORS LIMITED**  
**NOTES TO THE ABBREVIATED ACCOUNTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2007**

<b>5. SHARE CAPITAL</b>	<b>2007</b>	<b>2006</b>
	<b>£</b>	<b>£</b>
Authorised Ordinary shares of £1 each	<u>£ 1,000</u>	<u>£ 1,000</u>
 Allotted, called up and fully paid Ordinary shares of £1 each	 <u>£ 1</u>	 <u>£ 1</u>