

Registrar

MOSS BUILDING CONTRACTORS LIMITED

Registered No. 5047410

ABBREVIATED ACCOUNTS

FOR THE YEAR ENDED 31 MARCH 2008

WEDNESDAY



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28/01/2009

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MOSS BUILDING CONTRACTORS LIMITED
ABBREVIATED ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2008

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 2008

	Notes	2008	2007
		£	£
FIXED ASSETS			
Intangible assets	2	6,250	7,250
Tangible assets	3	128,607	109,086
		<u>134,857</u>	<u>116,336</u>
CURRENT ASSETS			
Debtors		38,903	65,820
		<u>38,903</u>	<u>65,820</u>
CREDITORS: amounts falling due within one year	4	132,950	122,006
NET CURRENT LIABILITIES		<u>(94,047)</u>	<u>(56,186)</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>40,810</u>	<u>60,150</u>
CREDITORS: amounts falling due after more than one year	4	17,222	20,000
PROVISIONS FOR LIABILITIES		<u>13,640</u>	<u>10,698</u>
NET ASSETS		<u>£ 9,948</u>	<u>£29,452</u>
CAPITAL AND RESERVES			
Called up share capital	5	1	1
Profit and loss account		9,947	29,451
SHAREHOLDER'S FUNDS		<u>£ 9,948</u>	<u>£29,452</u>

Continued/.....

MOSS BUILDING CONTRACTORS LIMITED
ABBREVIATED BALANCE SHEET (CONTINUED)
31 MARCH 2008

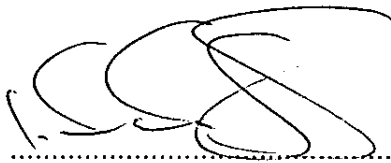
In the director's opinion the company was entitled under Section 249A(1) of the Companies Act 1985 to exemption from the audit of its accounts for the year ended 31 March 2008. Members have not required the company to obtain an audit in accordance with Section 249B(2) of the Companies Act 1985 in relation to its accounts for the financial year.

The director is 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 6 January 2009 and signed on its behalf by:

I A Moss



..... 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 2008

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 2008

2. INTANGIBLE ASSETS

	Total
	£
Cost:	
31 March 2007 and 31 March 2008	10,000
Amortisation:	
1 April 2007	2,750
Provision for year	1,000
Amortisation:	
31 March 2008	3,750
Net book values :	
31 March 2008	£ 6,250
31 March 2007	£ 7,250

3. TANGIBLE ASSETS

	Total
	£
Cost:	
1 April 2007	156,556
Additions	43,913
Cost:	
31 March 2008	200,469
Depreciation:	
1 April 2007	47,470
Provision for year	24,392
Depreciation:	
31 March 2008	71,862
Net book values :	
31 March 2008	£128,607
31 March 2007	£109,086

4. CREDITORS

Security has been given by the company to secure £51,755 (2007 £69,634) of the amount shown under creditors.

MOSS BUILDING CONTRACTORS LIMITED
NOTES TO THE ABBREVIATED ACCOUNTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2008

5. SHARE CAPITAL	2008	2007
	£	£
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>