

Registered number :05047410

**Moss Building Contractors Limited**

**Abbreviated accounts**

**for the year ended 31st March 2016**

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**Moss Building Contractors Limited**  
**Balance Sheet**  
**as at 31st March 2016**

		<b>2016</b>		<b>2015</b>	
	<b>Notes</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Fixed assets</b>					
Tangible assets	2		<u>136,719</u>		<u>187,377</u>
			136,719		187,377
<b>Current assets</b>					
Debtors		77,359		61,725	
<b>Creditors</b>					
Amounts falling due within one year		<u>162,685</u>		<u>158,468</u>	
<b>Net current liabilities</b>			<u>(85,326)</u>		<u>(96,743)</u>
<b>Total assets less current liabilities</b>			51,393		90,634
<b>Creditors</b>					
Amounts falling due after more than one year			(37,698)		(49,408)
<b>Provisions for liabilities</b>			(27,344)		(37,475)
<b>Net assets</b>			<u>(13,649)</u>		<u>3,751</u>
<b>Capital and reserves</b>					
Called up share capital			1		1
Profit and loss account	3		(13,650)		3,750
<b>Shareholders funds</b>			<u>(13,649)</u>		<u>3,751</u>

**Moss Building Contractors Limited**  
**Balance sheet continued**  
**as at 31st March 2016**

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31st March 2016.

The members have not required the company to obtain an audit of its financial statements for the year ended 31st March 2016 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.

The abbreviated accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies and with Financial Reporting Standard for Smaller Entities (effective April 2008).

A handwritten signature in black ink, appearing to be 'IA Moss', written over a horizontal line.

**IA Moss**  
**Director**

Approved by the board on 6th December 2016

## **Moss Building Contractors Limited**

### **Notes to the financial statements for the year ended 31st March 2016**

#### **1 Accounting policies**

##### **Accounting convention**

The financial statements have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008)

##### **Turnover**

Turnover is the value of goods and services provided to customers during the year with revenue being recognised with respect to the services as contractual activity progresses, excluding value added tax and sales of fixed assets. The turnover is derived wholly from within the UK.

##### **Tangible fixed assets**

Depreciation is provided at the following rates in order to write off the cost less estimated residual value of each asset over its estimated useful life or, if held under a finance lease, over the lease term, whichever is the shorter.

Plant and Machinery - 15% on reducing balance  
Motor vehicles - 25% on reducing balance  
Computer equipment - 33% on cost

##### **Deferred tax**

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date.

##### **Hire purchase and leasing commitments**

Assets obtained under hire purchase contracts or finance leases are capitalised in the balance sheet. Those held under hire purchase contracts are depreciated over their estimated useful lives. Those held under finance leases are depreciated over their estimated useful lives or the lease term, whichever is the shorter.

The interest element of these obligations is charged to the profit and loss account over the relevant period. The capital element of the future payments is treated as a liability.

##### **Going concern**

The company meets its day to day working capital requirements through an overdraft facility. The director is not aware of any reason why the overdraft facility might be withdrawn or not renewed. As a result, the director has adopted the going concern basis of accounting.

# **Moss Building Contractors Limited**

## **Notes to the financial statements - continued for the year ended 31st March 2016**

### **2 Tangible fixed assets**

	<b>Totals</b>
	<b>£</b>
<b>Cost</b>	
At 1st April 2015	411,919
Additions	19,291
	<u>431,210</u>
Disposals	99,650
At 31st March 2016	<u>331,560</u>
<b>Depreciation</b>	
At 1st April 2015	224,541
On disposals	55,774
	<u>168,768</u>
Charge for the year	26,073
At 31st March 2016	<u>194,841</u>
<b>Net book value</b>	
At 31st March 2016	<u>136,719</u>
At 31st March 2015	<u>187,378</u>

### **3 Called up share capital**

Allotted, issued and fully paid	Number	Value	2016	2015
			£	£
Ordinary shares	1	£1	<u>1</u>	<u>1</u>