

Registraw

**MOSS BUILDING CONTRACTORS LIMITED**

**Registered No. 5047410**

**ABBREVIATED ACCOUNTS**

**FOR THE PERIOD FROM INCORPORATION**

**ON 18 FEBRUARY 2004 TO 31 MARCH 2005**



**MOSS BUILDING CONTRACTORS LIMITED**  
**ABBREVIATED ACCOUNTS**  
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**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 2005**

	Notes	£	2005	£
<b>FIXED ASSETS</b>				
Intangible assets	2			9,250
Tangible assets	3			62,631
				<u>71,881</u>
<b>CURRENT ASSETS</b>				
Stocks		5,106		
Debtors		13,394		
		<u>18,500</u>		
<b>CREDITORS: amounts falling due within one year</b>	4	67,798		
		<u>67,798</u>		
<b>NET CURRENT LIABILITIES</b>				(49,298)
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>				<u>22,583</u>
<b>CREDITORS: amounts falling due after more than one year</b>	4			8,890
<b>PROVISION FOR LIABILITIES AND CHARGES</b>				6,127
<b>NET ASSETS</b>				<u>£ 7,566</u>
<b>CAPITAL AND RESERVES</b>				
Called up share capital	5			1
Profit and loss account				7,565
<b>SHAREHOLDERS' FUNDS</b>				<u>£ 7,566</u>

Continued/.....

**MOSS BUILDING CONTRACTORS LIMITED**  
**ABBREVIATED BALANCE SHEET (CONTINUED)**  
**31 MARCH 2005**

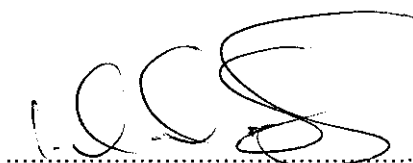
In the directors' opinion the company was entitled under Section 249A(1) of the Companies Act 1985 to exemption from the audit of its accounts for the period ended 31 March 2005. Members have not required the company to obtain an audit in accordance with Section 249B(2) of the Companies Act 1985 in relation to its accounts for the financial period.

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 period and of its profit or loss for each period 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 14 December 2005 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 PERIOD FROM INCORPORATION**  
**ON 18 FEBRUARY 2004 TO 31 MARCH 2005**

**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 June 2002); 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

**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 PERIOD FROM INCORPORATION**  
**ON 18 FEBRUARY 2004 TO 31 MARCH 2005**

**2. INTANGIBLE ASSETS**

	Total
	<u>£</u>
Cost:	
Additions	10,000
	<u>          </u>
Cost:	
31 March 2005	10,000
	<u>          </u>
Amortisation:	
Amortisation provision for period	750
	<u>          </u>
Amortisation:	
31 March 2005	750
	<u>          </u>
Net book value:	
31 March 2005	<u><u>£ 9,250</u></u>

**3. TANGIBLE ASSETS**

	Total
	<u>£</u>
Cost:	
Additions	74,675
	<u>          </u>
Cost:	
31 March 2005	74,675
	<u>          </u>
Depreciation:	
Provision for period	12,044
	<u>          </u>
Depreciation:	
31 March 2005	12,044
	<u>          </u>
Net book value:	
31 March 2005	<u><u>£62,631</u></u>

**4. CREDITORS**

Security has been given by the company to secure £41,272 of the amount shown under creditors.

**MOSS BUILDING CONTRACTORS LIMITED**  
**NOTES TO THE ABBREVIATED ACCOUNTS (CONTINUED)**  
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**5. SHARE CAPITAL**

	<b>2005</b>
	<b>£</b>
Authorised Ordinary shares of £1 each	£ 1,000
	<u>          </u>
Allotted, called up and fully paid Ordinary shares of £1 each	£       1
	<u>          </u>

One subscriber share of aggregate nominal value £1 was allotted and called up on 18 February 2004 for cash at £1 per share yielding £1.

**6. TRANSACTIONS WITH DIRECTORS**

**a) Transactions**

On 1 July 2004, the company acquired certain assets of I A Moss trading as Moss Building Contractors for an amount of £53,250.