

REGISTERED NUMBER: 05875179 (England and Wales)

UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2017  
FOR  
MOSS LANDSCAPES LIMITED

CONTENTS OF THE FINANCIAL STATEMENTS  
for the Year Ended 31 March 2017

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	Page
Company Information	1
Statement of Financial Position	2
Notes to the Financial Statements	4

**DIRECTORS:**

S Moss  
Mrs D Moss  
J Moss

**REGISTERED OFFICE:**

19 North Street  
Ashford  
Kent  
TN24 8LF

**REGISTERED NUMBER:**

05875179 (England and Wales)

**ACCOUNTANTS:**

Calcutt Matthews  
Chartered Accountants  
19 North Street  
Ashford  
Kent  
TN24 8LF

STATEMENT OF FINANCIAL POSITION  
31 March 2017

	Notes	31.3.17 £	£	31.3.16 £	£
<b>FIXED ASSETS</b>					
Intangible assets	4		-		-
Tangible assets	5		<u>11,327</u>		<u>9,312</u>
			11,327		9,312
<b>CURRENT ASSETS</b>					
Stocks		550		-	
Debtors	6	997		4,304	
Cash at bank		<u>9,958</u>		<u>25,837</u>	
		11,505		30,141	
<b>CREDITORS</b>					
Amounts falling due within one year	7	<u>21,425</u>		<u>39,214</u>	
<b>NET CURRENT LIABILITIES</b>			<u>(9,920)</u>		<u>(9,073)</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			<u>1,407</u>		<u>239</u>
<b>CAPITAL AND RESERVES</b>					
Called up share capital	8		110		110
Retained earnings	9		<u>1,297</u>		<u>129</u>
<b>SHAREHOLDERS' FUNDS</b>			<u>1,407</u>		<u>239</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2017.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2017 in accordance with Section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for:

- (a) ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and 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.
- (b)

The financial statements have been prepared and delivered in accordance with the provisions of Part 15 of the Companies Act 2006 relating to small companies.

In accordance with Section 444 of the Companies Act 2006, the Income Statement has not been delivered.

The financial statements were approved by the Board of Directors on 1 December 2017 and were signed on its behalf by:

Mrs D Moss - Director

NOTES TO THE FINANCIAL STATEMENTS  
for the Year Ended 31 March 2017

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**1. STATUTORY INFORMATION**

Moss Landscapes 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 the provisions of Section 1A "Small Entities" of Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

**Turnover**

Turnover is measured at the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes.

**Goodwill**

Goodwill, being the amount paid in connection with the acquisition of a business in 2006, is being amortised evenly over its estimated useful life of ten years.

**Intangible assets**

Intangible assets are initially measured at cost. After initial recognition, intangible assets are measured at cost less any accumulated amortisation and any accumulated impairment losses.

**Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Plant and machinery	- 25% on reducing balance
Motor vehicles	- 25% on reducing balance

**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 statement of financial position date.

NOTES TO THE FINANCIAL STATEMENTS - continued  
for the Year Ended 31 March 2017

2. **ACCOUNTING POLICIES - continued**

**Deferred tax**

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the statement of financial position 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.

**Hire purchase and leasing commitments**

Rentals paid under operating leases are charged to profit or loss on a straight line basis over the period of the lease.

3. **EMPLOYEES AND DIRECTORS**

The average number of employees during the year was 6 .

4. **INTANGIBLE FIXED ASSETS**

	Goodwill
	£
<b>COST</b>	
At 1 April 2016	
and 31 March 2017	<u>31,000</u>
<b>AMORTISATION</b>	
At 1 April 2016	
and 31 March 2017	<u>31,000</u>
<b>NET BOOK VALUE</b>	
At 31 March 2017	<u>-</u>
At 31 March 2016	<u>-</u>

NOTES TO THE FINANCIAL STATEMENTS - continued  
for the Year Ended 31 March 2017

## 5. TANGIBLE FIXED ASSETS

	Plant and machinery £	Motor vehicles £	Computer equipment £	Totals £
<b>COST</b>				
At 1 April 2016	25,639	13,445	-	39,084
Additions	-	12,056	499	12,555
Disposals	-	(13,445)	-	(13,445)
At 31 March 2017	<u>25,639</u>	<u>12,056</u>	<u>499</u>	<u>38,194</u>
<b>DEPRECIATION</b>				
At 1 April 2016	23,037	6,735	-	29,772
Charge for year	650	3,014	166	3,830
Eliminated on disposal	-	(6,735)	-	(6,735)
At 31 March 2017	<u>23,687</u>	<u>3,014</u>	<u>166</u>	<u>26,867</u>
<b>NET BOOK VALUE</b>				
At 31 March 2017	<u>1,952</u>	<u>9,042</u>	<u>333</u>	<u>11,327</u>
At 31 March 2016	<u>2,602</u>	<u>6,710</u>	<u>-</u>	<u>9,312</u>

## 6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.17	31.3.16
	£	£
Trade debtors	<u>997</u>	<u>4,304</u>

## 7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.17	31.3.16
	£	£
Trade creditors	2,585	8,025
Taxation and social security	7,503	17,697
Other creditors	<u>11,337</u>	<u>13,492</u>
	<u>21,425</u>	<u>39,214</u>

## 8. CALLED UP SHARE CAPITAL

Allotted, issued and fully paid:				
Number:	Class:	Nominal value:	31.3.17	31.3.16
			£	£
100	Ordinary A	£1	105	105
5	Ordinary B	£1	<u>5</u>	<u>5</u>
			<u>110</u>	<u>110</u>



NOTES TO THE FINANCIAL STATEMENTS - continued  
for the Year Ended 31 March 2017

9. **RESERVES**

	Retained earnings £
At 1 April 2016	129
Profit for the year	10,168
Dividends	(9,000)
At 31 March 2017	<u>1,297</u>

10. **FIRST YEAR ADOPTION**

The Company has transitioned to FRS 102 from previously being prepared under the historical cost convention and in accordance with the Financial Reporting Standards for Smaller Entities (effective April 2015) as at 1st April 2016

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.