

UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023
FOR
MOSS LANDSCAPES LIMITED

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for the Year Ended 31 March 2023

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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 WBZ Ltd
19 North Street
Ashford
Kent
TN24 8LF

STATEMENT OF FINANCIAL POSITION
31 March 2023

	Notes	31.3.23 £	£	31.3.22 £	£
FIXED ASSETS					
Tangible assets	4		8,407		10,087
CURRENT ASSETS					
Stocks		300		300	
Debtors	5	5,772		10,059	
Cash at bank		<u>82,866</u>		<u>93,113</u>	
		88,938		103,472	
CREDITORS					
Amounts falling due within one year	6	<u>43,894</u>		<u>57,151</u>	
NET CURRENT ASSETS			<u>45,044</u>		<u>46,321</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			<u>53,451</u>		<u>56,408</u>
CAPITAL AND RESERVES					
Called up share capital	7		110		110
Retained earnings	8		<u>53,341</u>		<u>56,298</u>
SHAREHOLDERS' FUNDS			<u>53,451</u>		<u>56,408</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2023 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
- (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 financial statements have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies regime.

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 and authorised for issue on 6 September 2023 and were signed on its behalf by:

S Moss - Director

NOTES TO THE FINANCIAL STATEMENTS
for the Year Ended 31 March 2023

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 Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" including the provisions of Section 1A "Small Entities" 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.

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.

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.

NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31 March 2023**3. EMPLOYEES AND DIRECTORS**

The average number of employees during the year was 7 (2022 - 6) .

4. TANGIBLE FIXED ASSETS

	Plant and machinery £	Motor vehicles £	Computer equipment £	Totals £
COST				
At 1 April 2022	34,543	12,056	4,851	51,450
Additions	-	-	1,889	1,889
At 31 March 2023	<u>34,543</u>	<u>12,056</u>	<u>6,740</u>	<u>53,339</u>
DEPRECIATION				
At 1 April 2022	27,636	9,433	4,294	41,363
Charge for year	1,727	656	1,186	3,569
At 31 March 2023	<u>29,363</u>	<u>10,089</u>	<u>5,480</u>	<u>44,932</u>
NET BOOK VALUE				
At 31 March 2023	<u>5,180</u>	<u>1,967</u>	<u>1,260</u>	<u>8,407</u>
At 31 March 2022	<u>6,907</u>	<u>2,623</u>	<u>557</u>	<u>10,087</u>

5. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.23 £	31.3.22 £
Trade debtors	4,915	10,059
Other debtors	857	-
	<u>5,772</u>	<u>10,059</u>

6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.23 £	31.3.22 £
Trade creditors	11,044	14,525
Taxation and social security	23,101	28,765
Other creditors	9,749	13,861
	<u>43,894</u>	<u>57,151</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31 March 2023

7. **CALLED UP SHARE CAPITAL**

Allotted, issued and fully paid:
Number: Class:

105 Ordinary
5 Ordinary - B

Nominal
value:

1
1

31.3.23

£

105

5

110

31.3.22

£

105

5

110

8. **RESERVES**

Retained
earnings
£

At 1 April 2022
Profit for the year
Dividends
At 31 March 2023

56,298

30,950

(33,907)

53,341

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.