

# moses cameron williams ltd

Annual Report and Unaudited Financial Statements  
for the Year Ended 31 December 2021

Tim Phillips & Co. Accountants  
Accountants  
Cart House 2  
Copley Hill Business Park  
Cambridge Road  
Babraham  
Cambridge  
CB22 3GN

# **moses cameron williams ltd**

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# **moses cameron williams ltd**

## **Company Information**

<b>Directors</b>	M N Cameron C J Moses P G Williams
<b>Registered office</b>	Cart House 2 Copley Hill Business Park Cambridge Road Babraham Cambridge CB22 3GN
<b>Accountants</b>	Tim Phillips & Co. Accountants Accountants Cart House 2 Copley Hill Business Park Cambridge Road Babraham Cambridge CB22 3GN

**moses cameron williams ltd**

**Directors' Report for the Year Ended 31 December 2021**

The directors present their report and the financial statements for the year ended 31 December 2021.

**Director of the company**

The directors who held office during the year were as follows:

M N Cameron

C J Moses

P G Williams

**Principal activity**

The principal activity of the company is architecture

**Small companies provision statement**

This report has been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006.

Approved and authorised by the Board on 29 March 2022 and signed on its behalf by:

.....

M N Cameron

Director

**moses cameron williams ltd**

**(Registration number: 07496419)**

**Balance Sheet as at 31 December 2021**

	<b>Note</b>	<b>2021 £</b>	<b>2020 £</b>
<b>Fixed assets</b>			
Tangible assets	<u>5</u>	2,301	-
<b>Current assets</b>			
Debtors	<u>6</u>	498,193	332,698
Cash at bank and in hand		<u>156,466</u>	<u>475,427</u>
		654,659	808,125
<b>Creditors: Amounts falling due within one year</b>	<u>7</u>	<u>(166,827)</u>	<u>(225,326)</u>
<b>Net current assets</b>		<u>487,832</u>	<u>582,799</u>
<b>Total assets less current liabilities</b>		490,133	582,799
<b>Creditors: Amounts falling due after more than one year</b>	<u>7</u>	<u>(161,352)</u>	<u>(170,895)</u>
<b>Net assets</b>		<u>328,781</u>	<u>411,904</u>
<b>Capital and reserves</b>			
Called up share capital		300	300
Profit and loss account		<u>328,481</u>	<u>411,604</u>
<b>Shareholders' funds</b>		<u>328,781</u>	<u>411,904</u>

For the financial year ending 31 December 2021 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Director's responsibilities:

- The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The director acknowledges his responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The members have agreed not to include the profit and loss account in these statements.

Approved and authorised by the Board on 29 March 2022 and signed on its behalf by:

.....  
M N Cameron  
Director

## **moses cameron williams ltd**

### **Notes to the Unaudited Financial Statements for the Year Ended 31 December 2021**

#### **1 General information**

The company is a private company limited by share capital, incorporated in England and Wales.

The address of its registered office is:

Cart House 2  
Copley Hill Business Park  
Cambridge Road  
Babraham  
Cambridge  
CB22 3GN

The principal place of business is:

The Oast House  
Malting Lane  
Cambridge  
CB3 9HF

These financial statements were authorised for issue by the Board on 29 March 2022.

#### **2 Accounting policies**

##### **Summary of significant accounting policies and key accounting estimates**

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

##### **Statement of compliance**

These financial statements have been prepared in accordance with Financial Reporting Standard 102 Section 1A - 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006.

##### **Basis of preparation**

These financial statements have been prepared using the historical cost convention except that as disclosed in the accounting policies certain items are shown at fair value.

##### **Revenue recognition**

Turnover comprises the fair value of the consideration received or receivable for the provision of services in the ordinary course of the company's activities. Turnover is shown net of sales/value added tax, returns, rebates and discounts.

Long-term contracts are reflected in the accounts on a contract by contract basis by recording turnover and related costs as contract activity progresses. The attributable profit recognised in the accounts reflects the proportion of the work carried out at the accounting date and takes into account any known inequalities of profitability in the various stages of each contract.

##### **Tangible assets**

Tangible assets are stated in the balance sheet at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

The cost of tangible assets includes directly attributable incremental costs incurred in their acquisition and installation.

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### Notes to the Unaudited Financial Statements for the Year Ended 31 December 2021

#### Depreciation

Depreciation is charged so as to write off the cost of assets, other than land and properties under construction over their estimated useful lives, as follows:

Asset class	Depreciation method and rate
Office equipment	33.33% straightline
Furniture and fittings	25% straightline

#### Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

#### Trade debtors

Trade debtors are amounts due from customers for services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the company will not be able to collect all amounts due according to the original terms of the receivables.

#### Trade creditors

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the company does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

Trade creditors are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

#### Share capital

Ordinary shares are classified as equity. Equity instruments are measured at the fair value of the cash or other resources received or receivable, net of the direct costs of issuing the equity instruments. If payment is deferred and the time value of money is material, the initial measurement is on a present value basis.

#### Dividends

Dividend distribution to the company's shareholders is recognised as a liability in the financial statements in the reporting period in which the dividends are declared.

#### 3 Staff numbers

The average number of persons employed by the company (including directors) during the year, was 26 (2020 - 24).

#### 4 Profit before tax

Arrived at after charging/(crediting)

	2021	2020
	£	£
Depreciation expense	1,151	-

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**Notes to the Unaudited Financial Statements for the Year Ended 31 December 2021**

**5 Tangible assets**

	Fixtures and fittings £	Office equipment £	Total £
<b>Cost or valuation</b>			
At 1 January 2021	4,422	37,506	41,928
Additions	-	3,451	3,451
At 31 December 2021	4,422	40,957	45,379
<b>Depreciation</b>			
At 1 January 2021	4,422	37,506	41,928
Charge for the year	-	1,150	1,150
At 31 December 2021	4,422	38,656	43,078
<b>Carrying amount</b>			
At 31 December 2021	-	2,301	2,301

**6 Debtors**

	2021 £	2020 £
Trade debtors	498,193	332,698
	498,193	332,698

**7 Creditors**

**Creditors: amounts falling due within one year**

	2021 £	2020 £
<b>Due within one year</b>		
Trade creditors	27,556	54,247
Taxation and social security	133,709	166,918
Accruals and deferred income	2,500	1,000
Other creditors	3,062	3,161
	166,827	225,326

**Creditors: amounts falling due after more than one year**

	2021 £	2020 £
<b>Due after one year</b>		
Other non-current financial liabilities	161,352	170,895



**moses cameron williams ltd**

**Notes to the Unaudited Financial Statements for the Year Ended 31 December 2021**

**8 Dividends**

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Interim dividend of £660 (2020 - £660) per ordinary share	198,000	198,000
	<u><u>          </u></u>	<u><u>          </u></u>

**9 Related party transactions**

**Directors' remuneration**

The directors' remuneration for the year was as follows:

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Remuneration	25,209	26,238
	<u><u>          </u></u>	<u><u>          </u></u>

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