Registration number: 07496419

moses cameron williams ltd

Annual Report and Unaudited Financial Statements
for the Year Ended 31 December 2023

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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Company Information

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

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Directors' Report for the Year Ended 31 December 2023

The directors present their report and the financial statements for the year ended 31 December 2023.

Directors 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 8 April 2024 and signed on its behalf by:

....

M N Cameron
Director

moses cameron williams ltd

(Registration number: 07496419)
Balance Sheet as at 31 December 2023

	Note	2023 £	2022 £
Fixed assets			
Tangible assets	5	-	1,150
Current assets			
Debtors	6	305,673	235,778
Cash at bank and in hand		132,628	247,515
		438,301	483,293
Creditors: Amounts falling due within one year	7	(153,705)	(116,622)
Net current assets		284,596	366,671
Total assets less current liabilities		284,596	367,821
Creditors: Amounts falling due after more than one year	7	(159,095)	(134,746)
Net assets		125,501	233,075
Capital and reserves			
Called up share capital		300	300
Retained earnings		125,201	232,775
Shareholders' funds		125,501	233,075

For the financial year ending 31 December 2023 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.

These financial statements have been delivered in accordance with the provisions applicable to companies subject to the small companies regime. As permitted by section 444 (5A) of the Companies Act 2006, the directors have not delivered to the registrar a copy of the Profit and Loss Account.

Approved and authorised by the Board on 8 April 2024 and signed on its behalf by:

....

M N Cameron

Director

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 8 April 2024.

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 smaller entities - 'The Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland' and the Companies Act 2006 (as applicable to companies subject to the small companies' regime).

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.

Going concern

The financial statements have been prepared on a going concern basis.

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.

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 24 (2022 - 21).

4 Profit before tax

Arrived at after charging/(crediting)

	2023	2022
	£	£
Depreciation expense	1,150	1,151

5 Tangible assets

	Fixtures and fittings £	Office equipment £	Total £
Cost or valuation			
At 1 January 2023	4,422	40,957	45,379
At 31 December 2023	4,422	40,957	45,379
Depreciation			
At 1 January 2023	4,422	39,807	44,229
Charge for the year	-	1,150	1,150
At 31 December 2023	4,422	40,957	45,379
Carrying amount			
At 31 December 2023	-	-	-
At 31 December 2022	-	1,150	1,150

6 Debtors

Current	2023 £	2022 £
Trade debtors	305,673	235,778
	305,673	235,778

7 Creditors

Creditors: amounts falling due within one year

	2023 £	2022 £
Due within one year		
Trade creditors	26,647	1,532
Taxation and social security	120,285	110,540
Accruals and deferred income	2,135	890
Other creditors	4,638	3,660
	153,705	116,622

Creditors: amounts falling due after more than one year

	2023 £	2022 £
Due after one year		
Other non-current financial liabilities	159,095	134,746

8 Dividends

	2023	2022
	£	£
Final dividend of £Nil (2022 - £Nil) per ordinary share	-	-
Interim dividend of £660.00 (2022 - £660.00) per ordinary share	198,000	198,000
	198,000	198,000

9 Related party transactions

Directors' remuneration

The directors' remuneration for the year was as follows:

	2023	2022
	£	£
Remuneration	24,468	24,789