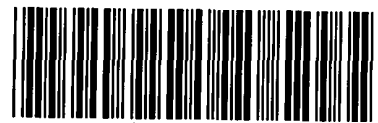


Company registration number: 01931026

**T H Moss and Sons Ltd**  
**Unaudited financial statements**  
**31 August 2017**

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## **T H Moss and Sons Ltd**

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**T H Moss and Sons Ltd**

**Directors and other information**

<b>Directors</b>	Mr Trevor Moss Mr Timothy Moss Mr Paul Moss
<b>Secretary</b>	Timothy Moss
<b>Company number</b>	01931026
<b>Registered office</b>	425 Wherstead Road Ipswich Suffolk IP2 8LH
<b>Business address</b>	425 Wherstead Road Ipswich Suffolk IP2 8LH
<b>Accountant</b>	Mark Talman Deeks & King 83-85 Derby Road Ipswich Suffolk IP3 8DL
<b>Bankers</b>	NatWest 2 Tavern Street Ipswich IP1 3BD

**T H Moss and Sons Ltd**

**Accountants report to the board of directors on the preparation of the  
unaudited statutory financial statements of T H Moss and Sons Ltd  
Year ended 31 August 2017**

As described on the statement of financial position, the directors of the company are responsible for the preparation of the financial statements for the year ended 31 August 2017 which comprise the statement of financial position, statement of changes in equity and related notes.

You consider that the company is exempt from an audit under the Companies Act 2006. In accordance with your instructions I have compiled these unaudited financial statements in order to assist you to fulfil your statutory responsibilities, from the accounting records and from information and explanations supplied to me.

M. A. T. —

Mark Talman

Deeks & King  
83-85 Derby Road  
Ipswich  
Suffolk  
IP3 8DL

2.1.2018

**T H Moss and Sons Ltd**

**Statement of financial position  
31 August 2017**

	Note	2017 £	£	2016 £	£
<b>Fixed assets</b>					
Tangible assets	5	<u>232,815</u>		<u>256,795</u>	
			232,815		256,795
<b>Current assets</b>					
Stocks		1,276,650		1,279,735	
Debtors	6	384,354		195,769	
Cash at bank and in hand		<u>485,245</u>		<u>323,563</u>	
		2,146,249		1,799,067	
<b>Creditors: amounts falling due within one year</b>	7	<u>(189,610)</u>		<u>(108,605)</u>	
<b>Net current assets</b>			1,956,639		1,690,462
<b>Total assets less current liabilities</b>			<u>2,189,454</u>		<u>1,947,257</u>
<b>Provisions for liabilities</b>			(30,353)		(34,917)
<b>Net assets</b>			<u><u>2,159,101</u></u>		<u><u>1,912,340</u></u>
<b>Capital and reserves</b>					
Called up share capital			135		135
Capital redemption reserve			65		65
Profit and loss account			<u>2,158,901</u>		<u>1,912,140</u>
<b>Shareholders funds</b>			<u><u>2,159,101</u></u>		<u><u>1,912,340</u></u>

The notes on pages 7 to 10 form part of these financial statements.

**T H Moss and Sons Ltd**

**Statement of financial position (continued)**  
**31 August 2017**

For the year ending 31 August 2017 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.


**Directors responsibilities:**

- The shareholders have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

These financial statements have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

In accordance with section 444 of the Companies Act 2006, the statement of comprehensive income has not been delivered.

These financial statements were approved by the board of directors and authorised for issue on <sup>12/01/2018</sup> and are signed on behalf of the board by:



Mr Trevor Moss  
Director

Company registration number: 01931026

**The notes on pages 7 to 10 form part of these financial statements.**

**T H Moss and Sons Ltd**

**Statement of changes in equity  
Year ended 31 August 2017**

	Called up share capital £	Capital redemption reserve £	Profit and loss account £	Total £
<b>At 1 September 2015</b>	135	65	2,076,377	2,076,577
Profit for the year			57,405	57,405
<b>Total comprehensive income for the year</b>	-	-	57,405	57,405
Dividends paid and payable			(221,642)	(221,642)
<b>Total investments by and distributions to owners</b>	-	-	(221,642)	(221,642)
<b>At 31 August 2016 and 1 September 2016</b>	135	65	1,912,140	1,912,340
Profit for the year			246,761	246,761
<b>Total comprehensive income for the year</b>	-	-	246,761	246,761
<b>At 31 August 2017</b>	135	65	2,158,901	2,159,101

## **T H Moss and Sons Ltd**

### **Notes to the financial statements Year ended 31 August 2017**

#### **1. General information**

The company is a private company limited by shares, registered in England. The address of the registered office is T H Moss and Sons Limited, 425 Wherstead Road, Ipswich, Suffolk, IP2 8LH.

#### **2. Statement of compliance**

These financial statements have been prepared in compliance with the provisions of FRS 102, Section 1A, 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

#### **3. Accounting policies**

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

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through profit or loss.

The financial statements are prepared in sterling, which is the functional currency of the entity.

##### **Transition to FRS 102**

The entity transitioned from previous UK GAAP to FRS 102 as at 1 September 2015. Details of how FRS 102 has affected the reported financial position and financial performance is given in note 9.

##### **Turnover**

Turnover is measured at the fair value of the consideration received or receivable for goods supplied and services rendered, net of discounts and Value Added Tax.

Revenue from the sale of goods is recognised when the significant risks and rewards of ownership have transferred to the buyer, usually on despatch of the goods; the amount of revenue can be measured reliably; it is probable that the associated economic benefits will flow to the entity and the costs incurred or to be incurred in respect of the transactions can be measured reliably.

##### **Taxation**

The taxation expense represents the aggregate amount of current and deferred tax recognised in the reporting period. Tax is recognised in the statement of comprehensive income, except to the extent that it relates to items recognised in other comprehensive income or directly in capital and reserves. In this case, tax is recognised in other comprehensive income or directly in capital and reserves, respectively.

Current tax is recognised on taxable profit for the current and past periods. Current tax is measured at the amounts of tax expected to pay or recover using the tax rates and laws that have been enacted or substantively enacted at the reporting date.

Deferred tax is recognised in respect of all timing differences at the reporting date. Unrelieved tax losses and other deferred tax assets are recognised to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits. Deferred tax is measured using the tax rates and laws that have been enacted or substantively enacted by the reporting date that are expected to apply to the reversal of the timing difference.



## **T H Moss and Sons Ltd**

### **Notes to the financial statements (continued) Year ended 31 August 2017**

#### **Tangible assets**

Tangible assets are initially recorded at cost, and are subsequently stated at cost less any accumulated depreciation and impairment losses.

Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other comprehensive income and accumulated in capital and reserves, except to the extent it reverses a revaluation decrease of the same asset previously recognised in profit or loss. A decrease in the carrying amount of an asset as a result of revaluation is recognised in other comprehensive income to the extent of any previously recognised revaluation increase accumulated in capital and reserves in respect of that asset. Where a revaluation decrease exceeds the accumulated revaluation gains accumulated in capital and reserves in respect of that asset, the excess shall be recognised in profit or loss.

#### **Depreciation**

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

If there is an indication that there has been a significant change in depreciation rate, useful life or residual value of tangible assets, the depreciation is revised prospectively to reflect the new estimates.

#### **Stocks**

Stocks are measured at the lower of cost and estimated selling price less costs to complete and sell. Cost includes all costs of purchase, costs of conversion and other costs incurred in bringing the stocks to their present location and condition.

#### **Provisions**

Provisions are recognised when the entity has an obligation at the reporting date as a result of a past event; it is probable that the entity will be required to transfer economic benefits in settlement and the amount of the obligation can be estimated reliably. Provisions are recognised as a liability in the statement of financial position and the amount of the provision as an expense.

Provisions are initially measured at the best estimate of the amount required to settle the obligation at the reporting date and subsequently reviewed at each reporting date and adjusted to reflect the current best estimate of the amount that would be required to settle the obligation. Any adjustments to the amounts previously recognised are recognised in profit or loss unless the provision was originally recognised as part of the cost of an asset. When a provision is measured at the present value of the amount expected to be required to settle the obligation, the unwinding of the discount is recognised in finance costs in profit or loss in the period it arises.

#### **Defined contribution plans**

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised in finance costs in profit or loss in the period in which it arises.

**T H Moss and Sons Ltd**

**Notes to the financial statements (continued)**  
**Year ended 31 August 2017**

**4. Profit before taxation**

Profit before taxation is stated after charging/(crediting):

	<b>2017</b>	2016
	<b>£</b>	<b>£</b>
Depreciation of tangible assets	<u>34,462</u>	<u>29,498</u>

**5. Tangible assets**

	Freehold property	Plant and machinery	Fixtures, fittings and equipment	Motor vehicles	Total
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Cost</b>					
At 1 September 2016	115,421	239,341	22,634	33,297	410,693
Additions	-	9,800	682	-	10,482
<b>At 31 August 2017</b>	<u>115,421</u>	<u>249,141</u>	<u>23,316</u>	<u>33,297</u>	<u>421,175</u>
<b>Depreciation</b>					
At 1 September 2016	33,215	104,123	7,039	9,521	153,898
Charge for the year	1,154	26,099	2,930	4,279	34,462
<b>At 31 August 2017</b>	<u>34,369</u>	<u>130,222</u>	<u>9,969</u>	<u>13,800</u>	<u>188,360</u>
<b>Carrying amount</b>					
<b>At 31 August 2017</b>	<u>81,052</u>	<u>118,919</u>	<u>13,347</u>	<u>19,497</u>	<u>232,815</u>
At 31 August 2016	<u>82,206</u>	<u>135,218</u>	<u>15,595</u>	<u>23,776</u>	<u>256,795</u>

**6. Debtors**

	<b>2017</b>	2016
	<b>£</b>	<b>£</b>
Trade debtors	256,279	186,402
Other debtors	128,075	9,367
	<u>384,354</u>	<u>195,769</u>

**T H Moss and Sons Ltd**

**Notes to the financial statements (continued)**  
**Year ended 31 August 2017**

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

	<b>2017</b>	<b>2016</b>
	<b>£</b>	<b>£</b>
Trade creditors	43,136	30,031
Corporation tax	64,806	998
Social security and other taxes	57,919	40,647
Other creditors	23,749	36,929
	<u>189,610</u>	<u>108,605</u>

**8. Controlling party**

The company was controlled by Director/Shareholder Trevor Moss.

**9. Transition to FRS 102**

These are the first financial statements that comply with FRS 102. The company transitioned to FRS 102 on 1 September 2015.

**Reconciliation of equity**

No transitional adjustments were required.

**Reconciliation of profit or loss for the year**

No transitional adjustments were required.