

Registered number
09811942

Moss & Pilling Joinery Limited

Filleted Accounts

31 January 2022

Moss & Pilling Joinery Limited**Registered number:** 09811942**Balance Sheet****as at 31 January 2022**

	Notes	2022 £	2021 £
Fixed assets			
Tangible assets	3	22,617	28,507
Current assets			
Debtors	4	12,679	12,433
Cash at bank and in hand		16,048	23,152
		<u>28,727</u>	<u>35,585</u>
Creditors: amounts falling due within one year	5	(18,682)	(34,272)
Net current assets		<u>10,045</u>	<u>1,313</u>
Net assets		<u>32,662</u>	<u>29,820</u>
Capital and reserves			
Called up share capital		4	4
Profit and loss account		32,658	29,816
Shareholders' funds		<u>32,662</u>	<u>29,820</u>

The directors are satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit in accordance with section 476 of the Act.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The accounts have been prepared and delivered in accordance with the special provisions applicable to companies subject to the small companies regime. The profit and loss account has not been delivered to the Registrar of Companies.

Mr P Pilling

Director

Approved by the board on 11 May 2022

Moss & Pilling Joinery Limited
Notes to the Accounts
for the year ended 31 January 2022

1 Accounting policies

Basis of preparation

The accounts have been prepared under the historical cost convention and in accordance with FRS 102, The Financial Reporting Standard applicable in the UK and Republic of Ireland (as applied to small entities by section 1A of the standard).

Turnover

Turnover is measured at the fair value of the consideration received or receivable, net of discounts and value added taxes. Turnover includes revenue earned from the sale of goods and from the rendering of services. Turnover from the sale of goods is recognised when the significant risks and rewards of ownership of the goods have transferred to the buyer. Turnover from the rendering of services is recognised by reference to the stage of completion of the contract. The stage of completion of a contract is measured by comparing the costs incurred for work performed to date to the total estimated contract costs.

Tangible fixed assets

Tangible fixed assets are measured at cost less accumulative depreciation and any accumulative impairment losses. Depreciation is provided on all tangible fixed assets, other than freehold land, at rates calculated to write off the cost, less estimated residual value, of each asset evenly over its expected useful life, as follows:

Plant and machinery	20% reducing balance
Computer equipment	33.33% reducing balance

Debtors

Short term debtors are measured at transaction price (which is usually the invoice price), less any impairment losses for bad and doubtful debts. Loans and other financial assets are initially recognised at transaction price including any transaction costs and subsequently measured at amortised cost determined using the effective interest method, less any impairment losses for bad and doubtful debts.

Creditors

Short term creditors are measured at transaction price (which is usually the invoice price). Loans and other financial liabilities are initially recognised at transaction price net of any transaction costs and subsequently measured at amortised cost determined using the effective interest method.

Taxation

A current tax liability is recognised for the tax payable on the taxable profit of the current and past periods. A current tax asset is recognised in respect of a tax loss that can be carried back to recover tax paid in a previous period.

2 Employees

2022	2021
Number	Number

Average number of persons employed by the company	2	2
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3 Tangible fixed assets

	Plant and machinery etc £	Motor vehicles £	Total £
Cost			
At 1 February 2021	6,438	48,998	55,436
Additions	833	-	833
At 31 January 2022	7,271	48,998	56,269
Depreciation			
At 1 February 2021	3,017	23,912	26,929
Charge for the year	1,707	5,016	6,723
At 31 January 2022	4,724	28,928	33,652
Net book value			
At 31 January 2022	2,547	20,070	22,617
At 31 January 2021	3,421	25,086	28,507

4 Debtors	2022 £	2021 £
Other debtors	12,679	12,433

5 Creditors: amounts falling due within one year	2022 £	2021 £
Obligations under finance lease and hire purchase contracts	-	9,115
Trade creditors	1,663	7,413
Taxation and social security costs	15,298	15,873
Other creditors	1,721	1,871
	18,682	34,272

6 Other information

Moss & Pilling Joinery Limited is a private company limited by shares and incorporated in England. Its registered office is:

Unit 6, 143 Station Road
Bamber Bridge
Preston
Lancashire
PR5 6LA

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.