

Registered number  
09811942

Moss & Pilling Joinery Limited

Filleted Accounts

31 January 2024

**Moss & Pilling Joinery Limited****Registered number:** 09811942**Balance Sheet****as at 31 January 2024**

	Notes	2024 £	2023 £
<b>Fixed assets</b>			
Tangible assets	3	17,722	19,541
<b>Current assets</b>			
Debtors	4	184	773
Cash at bank and in hand		26,752	26,487
		<u>26,936</u>	<u>27,260</u>
<b>Creditors: amounts falling due within one year</b>	5	(21,849)	(18,919)
<b>Net current assets</b>		<u>5,087</u>	<u>8,341</u>
<b>Net assets</b>		<u>22,809</u>	<u>27,882</u>
<b>Capital and reserves</b>			
Called up share capital		4	4
Profit and loss account		22,805	27,878
<b>Shareholders' funds</b>		<u>22,809</u>	<u>27,882</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 4 March 2024

**Moss & Pilling Joinery Limited**  
**Notes to the Accounts**  
**for the year ended 31 January 2024**

**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
Motor vehicles	20% reducing balance
Fixtures, fittings, tools and equipment	20% reducing balance or 33.33% straight line

***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**

<b>2024</b>	<b>2023</b>
<b>Number</b>	<b>Number</b>

Average number of persons employed by the company	2	2
---	---	---

### 3 Tangible fixed assets

	Plant and machinery etc	Motor vehicles	Total
	£	£	£
<b>Cost</b>			
At 1 February 2023	9,778	48,998	58,776
Additions	3,025	-	3,025
At 31 January 2024	12,803	48,998	61,801
<b>Depreciation</b>			
At 1 February 2023	6,293	32,942	39,235
Charge for the year	1,632	3,212	4,844
At 31 January 2024	7,925	36,154	44,079
<b>Net book value</b>			
At 31 January 2024	4,878	12,844	17,722
At 31 January 2023	3,485	16,056	19,541

4 Debtors	2024	2023
	£	£
Trade debtors	11	-
Other debtors	173	773
	184	773

5 Creditors: amounts falling due within one year	2024	2023
	£	£
Trade creditors	876	317
Taxation and social security costs	15,966	16,948
Other creditors	5,007	1,654
	21,849	18,919

### 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

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.