

**ROLAND MOSS LIMITED
UNAUDITED ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2022**

ROLAND MOSS LIMITED
UNAUDITED ACCOUNTS
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ROLAND MOSS LIMITED
COMPANY INFORMATION
FOR THE YEAR ENDED 31 DECEMBER 2022

Director	J R Salem
Secretary	R H Salem
Company Number	00404011 (England and Wales)
Registered Office	Primary House Spring Gardens Macclesfield Cheshire SK10 2DX
Accountants	Taylor Consultancy, Chartered Certified Accountants Primary House Spring Gardens Macclesfield Cheshire SK10 2DX

ROLAND MOSS LIMITED
STATEMENT OF FINANCIAL POSITION
AS AT 31 DECEMBER 2022

	Notes	2022 £	2021 £
Fixed assets			
Tangible assets	<u>4</u>	69,331	28,621
Current assets			
Inventories		18,683	25,941
Debtors	<u>5</u>	97,591	97,085
Cash at bank and in hand		10,554	30,873
		<u>126,828</u>	<u>153,899</u>
Creditors: amounts falling due within one year	<u>6</u>	(50,692)	(64,208)
Net current assets		<u>76,136</u>	<u>89,691</u>
Total assets less current liabilities		145,467	118,312
Creditors: amounts falling due after more than one year	7	(24,167)	(34,167)
Provisions for liabilities			
Deferred tax		(3,273)	(2,862)
Net assets		<u>118,027</u>	<u>81,283</u>
Capital and reserves			
Called up share capital	<u>8</u>	1,000	1,000
Profit and loss account		117,027	80,283
Shareholders' funds		<u>118,027</u>	<u>81,283</u>

For the year ending 31 December 2022 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies. The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

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 and delivered in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with the provisions of FRS 102 Section 1A - Small Entities. The profit and loss account has not been delivered to the Registrar of Companies.

The financial statements were approved by the Board and authorised for issue on 4 April 2023 and were signed on its behalf by

J R Salem
Director

Company Registration No. 00404011

ROLAND MOSS LIMITED
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2022

1 Statutory information

Roland Moss Limited is a private company, limited by shares, registered in England and Wales, registration number 00404011. The registered office is Primary House, Spring Gardens, Macclesfield, Cheshire, SK10 2DX.

2 Compliance with accounting standards

The accounts have been prepared in accordance with the provisions of FRS 102 Section 1A Small Entities. There were no material departures from that standard.

3 Accounting policies

The principal accounting policies adopted in the preparation of the financial statements are set out below and have remained unchanged from the previous year, and also have been consistently applied within the same accounts.

Basis of preparation

The accounts have been prepared under the historical cost convention as modified by the revaluation of certain fixed assets.

Presentation currency

The accounts are presented in £ sterling.

Turnover

Turnover is measured at the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes.

Tangible fixed assets and depreciation

Tangible assets are included at cost less depreciation and impairment. Depreciation has been provided at the following rates in order to write off the assets over their estimated useful lives:

Land & buildings	4% per annum on cost
Plant & machinery	25% per annum on a reducing balance basis
Fixtures & fittings	25% per annum on a reducing balance basis

Inventories

Inventories have been valued at the lower of cost and estimated selling price less costs to complete and sell. In respect of work in progress and finished goods, cost includes a relevant proportion of overheads according to the stage of manufacturing/completion.

Deferred taxation

Deferred tax arises as a result of including items of income and expenditure in taxation computations in periods different from those in which they are included in the company's accounts. Deferred tax is provided in full on timing differences which result in an obligation to pay more (or less) tax at a future date, at the average tax rates that are expected to apply when the timing differences reverse, based on current tax rates and laws.

Deferred tax assets and liabilities are not discounted.

Foreign exchange

Monetary assets and liabilities in foreign currencies are translated into sterling at the rates of exchange ruling at the balance sheet date. Transactions in foreign currencies are translated into sterling at the rates of exchange ruling at the date of the transaction. Exchange differences are taken into account in arriving at the operating profit.

ROLAND MOSS LIMITED
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Pension costs

The company operates a defined contribution scheme for the benefit of its employees. Contributions payable are recognised in the profit and loss account when due.

4 Tangible fixed assets

	Land & buildings	Plant & machinery	Fixtures & fittings	Total
	£	£	£	£
Cost or valuation	At cost	At cost	At cost	
At 1 January 2022	13,564	22,957	48,182	84,703
Additions	39,090	4,261	1,666	45,017
At 31 December 2022	52,654	27,218	49,848	129,720
Depreciation				
At 1 January 2022	-	13,703	42,379	56,082
Charge for the year	542	2,314	1,451	4,307
At 31 December 2022	542	16,017	43,830	60,389
Net book value				
At 31 December 2022	52,112	11,201	6,018	69,331
At 31 December 2021	13,564	9,254	5,803	28,621

5 Debtors

	2022	2021
	£	£
Amounts falling due within one year		
VAT	157	3,091
Trade debtors	12,673	6,783
Amounts due from group undertakings etc.	78,050	80,500
Accrued income and prepayments	6,711	6,711
	97,591	97,085

6 Creditors: amounts falling due within one year

	2022	2021
	£	£
Bank loans and overdrafts	10,000	10,000
Trade creditors	15,225	29,581
Taxes and social security	16,393	13,371
Other creditors	6,566	5,679
Loans from directors	958	4,027
Accruals	1,550	1,550
	50,692	64,208

The bank overdraft is secured by a fixed and floating charge over the assets of the company

7 Creditors: amounts falling due after more than one year

	2022	2021
	£	£
Bank loans	24,167	34,167

ROLAND MOSS LIMITED
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2022

8 Share capital

	2022	2021
	£	£
Allotted, called up and fully paid:		
500 Ordinary shares of £1 each	500	500
470 A Ordinary Shares of £1 each	470	470
30 B Ordinary Shares of £1 each	30	30
	<hr/> 1,000	<hr/> 1,000
	<hr/> <hr/>	<hr/> <hr/>

9 Transactions with related parties

James Salem is a director and shareholder in both Candoo Limited and Roland Moss Limited

During the year Roland Moss Limited charged Candoo Limited £120,050 (2021 - £101,500) in respect of management services provided in the year

At the balance sheet date Candoo Limited owed Roland Moss Limited £78,050 (2021 - £80,500), this loan is repayable on demand and is subject to interest at a commercial rate

10 Average number of employees

During the year the average number of employees was 1 (2021: 1).

