

COLVIN AND MOGGRIDGE LIMITED
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED
31 MARCH 2025

Company Registration Number: 03758543

COLVIN AND MOGGRIDGE LIMITED

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FOR THE YEAR ENDED 31 MARCH 2025

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COLVIN AND MOGGRIDGE LIMITED

**COMPANY INFORMATION
FOR THE YEAR ENDED 31 MARCH 2025**

DIRECTORS

M R Darwent
P M Bhatia
C L Broom

SECRETARY

The company does not have an appointed secretary

REGISTERED OFFICE

Little Peacocks
Filkins
Lechlade
Gloucestershire
GL7 3JQ

COMPANY REGISTRATION NUMBER

03758543 England and Wales

COLVIN AND MOGGRIDGE LIMITED**BALANCE SHEET
AS AT 31 MARCH 2025**

	Notes	2025 £	2024 £
FIXED ASSETS			
Tangible assets	5	78,194	70,583
CURRENT ASSETS			
Debtors	6	336,533	339,033
Cash at bank and in hand		493,590	596,019
		<u>830,123</u>	<u>935,052</u>
CREDITORS: Amounts falling due within one year	7	467,611	580,088
NET CURRENT ASSETS		<u>362,512</u>	<u>354,964</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>440,706</u>	<u>425,547</u>
Provisions for liabilities and charges		19,455	17,536
NET ASSETS		<u>421,251</u>	<u>408,011</u>
CAPITAL AND RESERVES			
Called up share capital		20	20
Distributable profit and loss account		420,231	406,991
Capital redemption reserve		1,000	1,000
SHAREHOLDERS' FUNDS		<u>421,251</u>	<u>408,011</u>

COLVIN AND MOGGRIDGE LIMITED

BALANCE SHEET

AS AT 31 MARCH 2025

These accounts have been prepared and delivered in accordance with the special provisions relating to small companies within Part 15 of the Companies Act 2006 and in accordance with the provisions of FRS 102 Section 1A - small entities.

For the financial year ended 31 March 2025 the company was entitled to exemption from audit under section 477 of the Companies Act 2006.

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.

As permitted by S444 (5A) of the Companies Act 2006 the directors have not delivered to the Registrar a copy of the company's Profit and Loss Account or Directors Report.

Signed on behalf of the board of directors

M R Darwent
Director

P M Bhatia
Director

Date approved by the board: 25 June 2025

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

1 GENERAL INFORMATION

Colvin and Moggridge Limited is a private company limited by shares and incorporated in England and Wales. Its registered office is:

Little Peacocks
Filkins
Lechlade
Gloucestershire
GL7 3JQ

The financial statements are presented in Sterling, which is the functional currency of the company.

2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of preparation of financial statements

These financial statements have been prepared in accordance with applicable United Kingdom accounting standards, including Financial Reporting Standard 102 Section 1A smaller entities 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' ('FRS 102') and the Companies Act 2006.

Revenue recognition

Turnover is measured at the fair value of consideration received or receivable. It is recognised in respect of technical consultancy and landscape architect services as soon as there is a right to consideration and is determined by reference to the value of the work performed. Turnover is stated net of trade discounts and value added tax.

The company recognises revenue when the amount of revenue can be measured reliably and when it is probable that future economic benefits will flow to the entity.

Tangible fixed assets

Fixed assets are carried at cost less accumulated depreciation and accumulated impairment losses.

Depreciation has been provided at the following rates so as to write off the cost or valuation of assets less residual value of the assets over their estimated useful lives.

Office equipment	Reducing balance basis at 15% per annum
Computer equipment and website	Reducing balance basis at 33% and 20% per annum
Motor vehicles	Straight line basis at 12.5% per annum

On disposal, the difference between the net disposal proceeds and the carrying amount of the item sold is recognised in the profit and loss account, and included within administrative expenses.

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued...)

**Financial
Instruments**

A financial asset or financial liability is recognised only when the entity becomes a party to the contractual provisions of the instrument.

The company only enters into basic financial instruments transactions that result in the recognition of financial assets and liabilities like trade and other accounts receivable and payable, loans from banks and other third parties, loans to related parties and investments in non-puttable ordinary shares.

Where investments in non-derivative financial instruments are publicly traded, or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value through the profit and loss account.

Basic financial assets and financial liabilities are initially recognised at transaction price and measured at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction. They are subsequently carried at their amortised cost using the effective interest rate method, less any provision for impairment. If the effect of the time value of money is immaterial, they are measured at cost less impairment.

Basic financial assets and liabilities which are measured at cost or amortised cost are reviewed for objective impairment at each balance sheet date. If there is objective evidence of impairment, an impairment loss is recognised in the profit and loss account immediately.

Any reversals of impairment are recognised in the profit or loss immediately, to the extent that the reversal does not result in a carrying amount of the financial asset or liability which exceeds what the carrying amount would have been had the impairment loss not previously been recognised.

Financing transactions are measured at the present value of the future receipts discounted at a market rate of interest. They are subsequently measured at amortised costs using the effective interest method. Discounting is omitted where the effect of discounting is immaterial.

Impairment of non-financial assets

At each reporting date non-financial assets not carried at fair value, like goodwill and plant, property and equipment, are reviewed to determine whether there is an indication that an asset may be impaired. If there is an indication of possible impairment, the recoverable amount of any asset or group of related assets (which is the higher of value in use and the fair value less cost to sell) is estimated and compared with its carrying amount. If the recoverable amount is lower, the carrying amount of the asset is reduced to its recoverable amount and an impairment loss is recognised immediately in the profit and loss account.

If an impairment loss is subsequently reversed, the carrying amount of the asset, or group of related assets, is increased to the revised estimate of its recoverable amount, but not to exceed the amount that would have been determined had no impairment loss been recognised for the asset, or group of related assets, in prior periods. A reversal of an impairment loss is recognised immediately in the profit and loss account.

Debtors

Short term debtors are measured at transaction price, less any impairment.

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued...)

Creditors

Short term trade creditors are measured at the transaction price. Other financial liabilities, including bank loans, are measured initially at fair value, net of transaction costs, and subsequently at amortised cost.

Leases

Leases are classified as finance leases when they transfer substantially all the risks and rewards of ownership of the leased assets to the company. Other leases that do not transfer substantially all the risks and rewards of ownership of the leased assets to the company are classified as operating leases.

Payments applicable to operating leases are charged against profit on a straight line basis over the lease term.

Taxation

Taxation expense represents the aggregate amount of current tax and deferred tax recognised in the reporting period.

A current tax liability is recognised for the tax payable on the taxable profit of the current and past periods based on current tax rates and laws. 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.

Deferred tax is recognised in respect of all timing differences between the recognition of income and expenses in the financial statements and their inclusion in tax assessments. Unrelieved tax losses and other deferred tax assets are recognised only to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other taxable profits.

Deferred tax is measured using tax rates and laws that have been enacted or substantively enacted by the reporting date and that are expected to apply to the reversal of the timing difference.

Current and deferred tax assets and liabilities are not discounted.

Provisions

A provision for annual leave accrued by employees as a result of services rendered in the current period, and which employees are entitled to carry forward and use is recognised. The provision is measured at the salary cost payable for the period of absence.

Pensions

The company operates a defined contribution pension scheme. The amount charged to the profit and loss account in respect of pension costs and other post-retirement benefits is the amount payable in the year. Differences between contributions payable and contributions actually paid in the year are shown as either accruals or prepayments in the balance sheet.

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

3 CRITICAL ACCOUNTING ESTIMATES AND JUDGEMENTS

No significant accounting estimates and judgements have had to be made by the directors in preparing these financial statements.

4 EMPLOYEES

The average number of persons employed by the company (including directors) during the year was:

	2025	2024
Average number of employees	17	16

5 TANGIBLE ASSETS

	Office equipment £	Computer equipment and website £	Motor vehicles £	Total £
Cost				
At 1 April 2024	30,645	195,492	39,867	266,004
Additions	440	24,031	-	24,471
At 31 March 2025	31,085	219,523	39,867	290,475
Accumulated depreciation and impairments				
At 1 April 2024	26,219	167,119	2,083	195,421
Charge for year	720	11,140	5,000	16,860
At 31 March 2025	26,939	178,259	7,083	212,281
Net book value				
At 1 April 2024	4,426	28,373	37,784	70,583
At 31 March 2025	4,146	41,264	32,784	78,194

6 DEBTORS

	2025 £	2024 £
Trade debtors	112,034	122,747
Prepayments and accrued income	26,852	22,839
Amounts recoverable on contracts	122,461	92,518
Other debtors	75,186	100,929
	336,533	339,033

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

7 CREDITORS: Amounts falling due within one year

	2025	2024
	£	£
Trade creditors	13,234	8,199
Taxation and social security	130,782	156,949
Accruals and deferred income	48,818	48,096
Other creditors	274,777	366,844
	<u>467,611</u>	<u>580,088</u>

8 CONTINGENCIES AND COMMITMENTS

Other Commitments

Amounts falling due under operating leases:	2025	2024
	£	£
In less than one year	11,822	26,362
In more than one but less than five years	10,344	54,880
	<u>22,166</u>	<u>81,242</u>

9 DIRECTORS' ADVANCES, CREDITS AND GUARANTEES

The following directors' advances, credits and guarantees took place during the year:

	Balance at 1 April 2024	Amounts advanced	Amounts repaid	Amounts written off or waived	Balance at 31 March 2025
	£	£	£	£	£
P M Bhatia	63,621	1,574	21,150	-	44,045
C L Broom	12,054	175	4,758	-	7,471
	<u>75,675</u>	<u>1,749</u>	<u>25,908</u>	<u>-</u>	<u>51,516</u>

Interest has been charged on these advances at the Beneficial Loan Arrangement Official Rate as prescribed by HM Revenue and Customs. These advances are repayable on demand.

10 RELATED PARTY TRANSACTIONS

The company has claimed exemptions from reporting disclosure of related party transactions with the following wholly owned group members:

Maroda Limited

Parent company