

**REES & MOORE LIMITED
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 APRIL 2023**

Rees & Moore Limited
Unaudited Financial Statements
For The Year Ended 30 April 2023

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Rees & Moore Limited
Balance Sheet
As At 30 April 2023

Registered number: 03549071

		2023		2022	
	Notes	£	£	£	£
FIXED ASSETS					
Tangible Assets	4		170,415		141,330
			<u>170,415</u>		<u>141,330</u>
CURRENT ASSETS					
Debtors	5	1,038		1,044	
Cash at bank and in hand		<u>996</u>		<u>10,838</u>	
		2,034		11,882	
Creditors: Amounts Falling Due Within One Year	6	<u>(164,014)</u>		<u>(151,484)</u>	
NET CURRENT ASSETS (LIABILITIES)			<u>(161,980)</u>		<u>(139,602)</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			<u>8,435</u>		<u>1,728</u>
NET ASSETS			<u>8,435</u>		<u>1,728</u>
CAPITAL AND RESERVES					
Called up share capital	7		2		2
Profit and Loss Account			<u>8,433</u>		<u>1,726</u>
SHAREHOLDERS' FUNDS			<u>8,435</u>		<u>1,728</u>

Rees & Moore Limited
Balance Sheet (continued)
As At 30 April 2023

For the year ending 30 April 2023 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 directors acknowledge their 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.

The company has taken advantage of section 444(1) of the Companies Act 2006 and opted not to deliver to the registrar a copy of the company's Profit and Loss Account.

On behalf of the board

Mr Peter Rees

Director

10/07/2023

Mr Samuel Moore

Director

The notes on pages 3 to 5 form part of these financial statements.

Rees & Moore Limited
Notes to the Financial Statements
For The Year Ended 30 April 2023

1. General Information

Rees & Moore Limited is a private company, limited by shares, incorporated in England & Wales, registered number 03549071. The registered office is Celtic House, Caxton Place, Pentwyn, Cardiff, CF23 8HA.

2. Accounting Policies

2.1. Basis of Preparation of Financial Statements

The financial statements have been prepared under the historical cost convention and in accordance with Financial Reporting Standard 102 section 1A Small Entities "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Companies Act 2006.

2.2. 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 is reduced for estimated customer returns, rebates and other similar allowances.

Sale of goods

Turnover from the sale of goods is recognised when the significant risks and rewards of ownership of the goods has transferred to the buyer. This is usually at the point that the customer has signed for the delivery of the goods.

Average Number of Employees

Average number of employees, including directors, during the year was: 2 (2022: 2).

2.3. Tangible Fixed Assets and Depreciation

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. Turnover is only recognised to the extent of recoverable expenses when the outcome of a contract cannot be estimated reliably.

Freehold	Investment property not depreciated
Motor Vehicles	25% Reducing balance
Fixtures & Fittings	25% Reducing balance

2.4. Investment Properties

All investment properties are carried at fair value determined annually and derived from the current market rents and investment property yields for comparable real estate, adjusted if necessary for any difference in the nature, location or condition of the specific asset. No depreciation is provided for. Changes in fair value are recognised in the profit and loss account.

Rees & Moore Limited
Notes to the Financial Statements (continued)
For The Year Ended 30 April 2023

4. Tangible Assets

	Land & Property			
	Freehold	Motor Vehicles	Fixtures & Fittings	Total
	£	£	£	£
Cost				
As at 1 May 2022	160,482	800	-	161,282
Additions	28,970	-	190	29,160
As at 30 April 2023	189,452	800	190	190,442
Depreciation				
As at 1 May 2022	19,258	694	-	19,952
Provided during the period	-	27	48	75
As at 30 April 2023	19,258	721	48	20,027
Net Book Value				
As at 30 April 2023	170,194	79	142	170,415
As at 1 May 2022	141,224	106	-	141,330

5. Debtors

	2023	2022
	£	£
Due within one year		
Prepayments and accrued income	342	348
Other debtors	696	696
	1,038	1,044

6. Creditors: Amounts Falling Due Within One Year

	2023	2022
	£	£
Corporation tax	2,118	3,044
Accrued expenses	126	-
Directors' loan accounts	161,770	148,440
	164,014	151,484

7. Share Capital

	2023	2022
	£	£
Allotted, Called up and fully paid	2	2

8. Dividends

	2023	2022
	£	£
On equity shares:		
Interim dividend paid	2,000	75,000
	2,000	75,000

Rees & Moore Limited
Notes to the Financial Statements (continued)
For The Year Ended 30 April 2023

9. Related Party Transactions

As at balance sheet date, the company owed the directors £161,770 (2022: £148,440).

10. Ultimate Controlling Party

Ultimate control is held by the directors P Rees & S Moore by virtue of their ownership of 100% of the issued share capital in the company.

