Registration number: 10362763

Mossland & Transport Ltd

Annual Report and Unaudited Financial Statements
for the Year Ended 30 September 2018

Mossland & Transport Ltd

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Mossland & Transport Ltd

Company Information

Directors	Mr Pawel Wlodawiec
Registered office	103 Monarch Drive Worcester WR2 6EU
Accountants	KNBC Accounting Ltd 7th Floor 3 London Wall Buildings London EC2M 5PD

Mossland & Transport Ltd

Director's Report for the Year Ended 30 September 2018

The Director presents his report and the financial statements for the year ended 30 September 2018.

Directors of the Company

The director who held office during the year was as follows:

Mr Pawel Wlodawiec

Principal activity

The principal activity of the company is transportation.

Small companies provision statement

This report has been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006.

Approved by the Board on 28 June 2019 and signed on its behalf by:

....
Mr Pawel Wlodawiec
Director

Accountants' Report to the Director on the Preparation of the Unaudited Statutory Accounts of Mossland & Transport Ltd for the Year Ended 30 September 2018

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the accounts of Mossland & Transport Ltd for the year ended 30 September 2018 as set out on pages 4 to 9 from the company's accounting records and from information and explanations you have given us.

As a practising member firm of the Association of Accounting Techincians (MAAT) we are subject to its ethical and other professional requirements which are detailed at
https://www.aat.org.uk/sites/default/files/assets/AAT_Code_of_Professional_Ethics.pdf

This report is made solely to the Board of Directors of Mossland & Transport Ltd, as a body, in accordance with the terms of our engagement letter. Our work has been undertaken solely to prepare for your approval the accounts of Mossland & Transport Ltd and state those matters that we have agreed to state to the Board of Directors of Mossland & Transport Ltd, as a body, in this report in accordance with ICAEW Technical Release 07/16 AAF. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Mossland & Transport Ltd and its Board of Directors as a body for our work or for this report.

It is your duty to ensure that Mossland & Transport Ltd has kept adequate accounting records and to prepare statutory accounts that give a true and fair view of the assets, liabilities, financial position and profit of Mossland & Transport Ltd. You consider that Mossland & Transport Ltd is exempt from the statutory audit requirement for the year.

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KNBC Accounting Ltd
7th Floor
3 London Wall Buildings
London
EC2M 5PD

28 June 2019

Mossland & Transport Ltd

(Registration number: 10362763)
Balance Sheet as at 30 September 2018

	Note	2018 £	2017 £
Current assets			
Stocks	3	1,921	3,202
Debtors	4	5,181	732
Cash at bank and in hand		1,480	335
		8,582	4,269
Creditors: Amounts falling due within one year	5	(4,825)	(4,128)
Total assets less current liabilities		3,757	141
Creditors: Amounts falling due after more than one year	5	(3,646)	-
Net assets		111	141
Capital and reserves			
Called up share capital		100	100
Profit and loss account		11	41
Total equity		111	141

For the financial year ending 30 September 2018 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Director's responsibilities:

- The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The director acknowledges his responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These financial statements have been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006.

Approved and authorised by the director on 28 June 2019

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Mr Pawel Wlodawiec

Director

The notes on pages 6 to 9 form an integral part of these financial statements.

Mossland & Transport Ltd

Statement of Changes in Equity for the Year Ended 30 September 2018

	Share capital £	Profit and loss account £	Total £
At 1 October 2017	100	41	141
Profit for the year	-	1,870	1,870
Total comprehensive income	-	1,870	1,870
Dividends	-	(1,900)	(1,900)
At 30 September 2018	100	11	111

	Share capital £	Profit and loss account £	Total £
Profit for the year	-	10,141	10,141
Total comprehensive income	-	10,141	10,141
Dividends	-	(10,100)	(10,100)
New share capital subscribed	100	-	100
At 30 September 2017	100	41	141

The notes on pages 6 to 9 form an integral part of these financial statements.

1 General information

The company is a private company limited by share capital incorporated in England and Wales.

The address of its registered office is:
103 Monarch Drive
Worcester
WR2 6EU

These financial statements were authorised for issue by the director on 28 June 2019.

2 Accounting policies

Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance

These financial statements were prepared in accordance with Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

Basis of preparation

These financial statements have been prepared using the historical cost convention except that as disclosed in the accounting policies certain items are shown at fair value.

Revenue recognition

Turnover comprises the fair value of the consideration received or receivable for the sale of goods and provision of services in the ordinary course of the Company's activities. Turnover is shown net of sales/value added tax, returns, rebates and discounts and after eliminating sales within the company.
The Company recognises revenue when:
The amount of revenue can be reliably measured;
it is probable that future economic benefits will flow to the entity;
and specific criteria have been met for each of the Company's activities.

Tax

The tax expense for the period comprises current tax. Tax is recognised in profit or loss, except that a change attributable to an item of income or expense recognised as other comprehensive income is also recognised directly in other comprehensive income.

The current income tax charge is calculated on the basis of tax rates and laws that have been enacted or substantively enacted by the reporting date in the countries where the company operates and generates taxable income.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Trade debtors

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.
Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the Company will not be able to collect all amounts due according to the original terms of the receivables.

Stocks

Stocks are stated at the lower of cost and estimated selling price less costs to complete and sell. Cost is determined using the first-in, first-out (FIFO) method.
The cost of finished goods and work in progress comprises direct materials and, where applicable, direct labour costs and those overheads that have been incurred in bringing the inventories to their present location and condition. At each reporting date, stocks are assessed for impairment. If stocks are impaired, the carrying amount is reduced to its selling price less costs to complete and sell; the impairment loss is recognised immediately in profit or loss.

Trade creditors

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the Company does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.
Trade creditors are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

Borrowings

Interest-bearing borrowings are initially recorded at fair value, net of transaction costs. Interest-bearing borrowings are subsequently carried at amortised cost, with the difference between the proceeds, net of transaction costs, and the amount due on redemption being recognised as a charge to the Profit and Loss Account over the period of the relevant borrowing.
Interest expense is recognised on the basis of the effective interest method and is included in interest payable and similar charges.
Borrowings are classified as current liabilities unless the Company has an unconditional right to defer settlement of the liability for at least twelve months after the reporting date.

Share capital

Ordinary shares are classified as equity. Equity instruments are measured at the fair value of the cash or other resources received or receivable, net of the direct costs of issuing the equity instruments. If payment is deferred and the time value of money is material, the initial measurement is on a present value basis.

Dividends

Dividend distribution to the company's shareholders is recognised as a liability in the financial statements in the reporting period in which the dividends are declared.

3 Stocks

	2018 £	2017 £
Other inventories	1,921	3,202

4 Debtors

	2018 £	2017 £
Trade debtors	377	-
Other debtors	4,804	732
Total current trade and other debtors	5,181	732

5 Creditors

	Note	2018 £	2017 £
Due within one year			
Bank loans and overdrafts	6	1,250	-
Trade creditors		2,585	1,381
Taxation and social security		134	291
Other creditors		856	2,456
		4,825	4,128
Due after one year			
Loans and borrowings	6	3,646	-

6 Loans and borrowings

	2018 £
Non-current loans and borrowings	
Bank borrowings	3,646

	2018 £
Current loans and borrowings	
Bank borrowings	1,250

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.