

UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2023

FOR

SHEPHARD & MOYES LIMITED

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FOR THE YEAR ENDED 31 MARCH 2023

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SHEPHARD & MOYES LIMITED
COMPANY INFORMATION
FOR THE YEAR ENDED 31 MARCH 2023

DIRECTORS:

C L Moyes
A C Shephard

REGISTERED OFFICE:

1 Lob Quarry
Stones Road
Todmorden
Lancashire
OL14 7JW

REGISTERED NUMBER:

08019614 (England and Wales)

ACCOUNTANTS:

A.Allen & Son Limited
45 Union Road
New Mills
High Peak
SK22 3EL

ABRIDGED BALANCE SHEET
31 MARCH 2023

	Notes	31/3/23 £	£	31/3/22 £	£
FIXED ASSETS					
Tangible assets	4		705		181
CURRENT ASSETS					
Debtors		23,584		18,152	
Cash at bank		<u>103,445</u>		<u>101,197</u>	
		127,029		119,349	
CREDITORS					
Amounts falling due within one year		<u>38,081</u>		<u>41,764</u>	
NET CURRENT ASSETS			<u>88,948</u>		<u>77,585</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			<u>89,653</u>		<u>77,766</u>
CAPITAL AND RESERVES					
Called up share capital			2		2
Retained earnings			<u>89,651</u>		<u>77,764</u>
SHAREHOLDERS' FUNDS			<u>89,653</u>		<u>77,766</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2023 in accordance with Section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for:

- (a) ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of each financial year and of its profit or loss for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

ABRIDGED BALANCE SHEET - continued
31 MARCH 2023

The financial statements have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies regime.

All the members have consented to the preparation of an abridged Balance Sheet for the year ended 31 March 2023 in accordance with Section 444(2A) of the Companies Act 2006.

In accordance with Section 444 of the Companies Act 2006, the Statement of Income and Retained Earnings has not been delivered.

The financial statements were approved by the Board of Directors and authorised for issue on 14 August 2023 and were signed on its behalf by:

C L Moyes - Director

A C Shephard - Director

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

1. **STATUTORY INFORMATION**

Shephard & Moyes Limited is a private company, limited by shares, registered in England and Wales. The company's registered number and registered office address can be found on the Company Information page.

2. **ACCOUNTING POLICIES**

Basis of preparing the financial statements

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

Turnover

Turnover represents the net invoiced value of services provided, excluding value added tax.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Computer equipment - Straight line over 3 years

3. **EMPLOYEES AND DIRECTORS**

The average number of employees during the year was 2 (2022 - 2) .

4. **TANGIBLE FIXED ASSETS**

	Totals £
COST	
At 1 April 2022	4,182
Additions	1,058
Disposals	<u>(3,005)</u>
At 31 March 2023	<u>2,235</u>
DEPRECIATION	
At 1 April 2022	4,001
Charge for year	534
Eliminated on disposal	<u>(3,005)</u>
At 31 March 2023	<u>1,530</u>
NET BOOK VALUE	
At 31 March 2023	<u>705</u>
At 31 March 2022	<u>181</u>

5. **RELATED PARTY DISCLOSURES**

The directors are considered to be the ultimate controlling party.

CHARTERED ACCOUNTANTS' REPORT TO THE BOARD OF DIRECTORS
ON THE UNAUDITED FINANCIAL STATEMENTS OF
SHEPHARD & MOYES LIMITED

The following reproduces the text of the report prepared for the directors in respect of the company's annual unaudited financial statements. In accordance with the Companies Act 2006, the company is only required to file a Balance Sheet. Readers are cautioned that the Income Statement and certain other primary statements and the Report of the Directors are not required to be filed with the Registrar of Companies.

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the financial statements of Shephard & Moyes Limited for the year ended 31 March 2023 which comprise the Statement of Income and Retained Earnings, Abridged Balance Sheet and the related notes from the company's accounting records and from information and explanations you have given us.

As a practising member firm of the Institute of Chartered Accountants in England and Wales (ICAEW), we are subject to its ethical and other professional requirements which are detailed within the ICAEW's regulations and guidance at <http://www.icaew.com/en/membership/regulations-standards-and-guidance>.

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

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

We have not been instructed to carry out an audit or a review of the financial statements of Shephard & Moyes Limited. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory financial statements.

A.Allen & Son Limited
45 Union Road
New Mills
High Peak
SK22 3EL

14 August 2023

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.