

Unaudited Financial Statements
for the Year Ended 31 December 2022
for
Moon Leisure Ltd

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for the Year Ended 31 December 2022**

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DIRECTORS:

M E Byron
L P Moon
J G Moon
G Moon

SECRETARY:

Ms S D Moon

REGISTERED OFFICE:

Units 3 And 4 Upminster Trading Park
Warley Street
Upminster
Essex
RM14 3PJ

REGISTERED NUMBER:

12705708 (England and Wales)

ACCOUNTANTS:

Thompson Wright Limited
Chartered Accountants
Ebenezer House
Ryecroft
Newcastle under Lyme
Staffordshire
ST5 2BE

Balance Sheet
31 December 2022

	Notes	2022 £	£	2021 £	£
FIXED ASSETS					
Tangible assets	4		1,037,951		157,719
CURRENT ASSETS					
Debtors	5	201,542		83,419	
Cash at bank and in hand		<u>52,805</u>		<u>168,005</u>	
		254,347		251,424	
CREDITORS					
Amounts falling due within one year	6	<u>1,209,831</u>		<u>460,001</u>	
NET CURRENT LIABILITIES			(955,484)		(208,577)
TOTAL ASSETS LESS CURRENT LIABILITIES			82,467		(50,858)
PROVISIONS FOR LIABILITIES			8,817		-
NET ASSETS/(LIABILITIES)			<u>73,650</u>		<u>(50,858)</u>
CAPITAL AND RESERVES					
Called up share capital	7		98		98
Retained earnings			<u>73,552</u>		<u>(50,956)</u>
SHAREHOLDERS' FUNDS			<u>73,650</u>		<u>(50,858)</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2022.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 December 2022 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.

Balance Sheet - continued
31 December 2022

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

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

The financial statements were approved by the Board of Directors and authorised for issue on 4 May 2023 and were signed on its behalf by:

L P Moon - Director

**Notes to the Financial Statements
for the Year Ended 31 December 2022**

1. STATUTORY INFORMATION

Moon Leisure Ltd 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.

The presentation currency of the financial statements is the Pound Sterling (£).

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.

The financial statements have been prepared on the going concern basis as the directors feel that they have the continued support of the creditors.

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

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

Plant and machinery	- 25% straight line basis
Fixtures and fittings	- 25% on cost

Taxation

Taxation for the year comprises current and deferred tax. Tax is recognised in the Income Statement, except to the extent that it relates to items recognised in other comprehensive income or directly in equity.

Current or deferred taxation assets and liabilities are not discounted.

Current tax is recognised at the amount of tax payable using the tax rates and laws that have been enacted or substantively enacted by the balance sheet date.

Deferred tax

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date.

Timing differences arise from the inclusion of income and expenses in tax assessments in periods different from those in which they are recognised in financial statements. Deferred tax is measured using tax rates and laws that have been enacted or substantively enacted by the year end and that are expected to apply to the reversal of the timing difference.

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 future taxable profits.

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to profit or loss on a straight line basis over the period of the lease.

Pension costs and other post-retirement benefits

The company operates a defined contribution pension scheme. Contributions payable to the company's pension scheme are charged to profit or loss in the period to which they relate.

Notes to the Financial Statements - continued
for the Year Ended 31 December 2022

3. EMPLOYEES AND DIRECTORS

The average number of employees during the year was 46 (2021 - 4) .

4. TANGIBLE FIXED ASSETS

	Long leasehold £	Plant and machinery £	Fixtures and fittings £	Totals £
COST				
At 1 January 2022	-	201,958	-	201,958
Additions	670,139	287,936	200,297	1,158,372
At 31 December 2022	<u>670,139</u>	<u>489,894</u>	<u>200,297</u>	<u>1,360,330</u>
DEPRECIATION				
At 1 January 2022	-	44,239	-	44,239
Charge for year	133,367	104,977	39,796	278,140
At 31 December 2022	<u>133,367</u>	<u>149,216</u>	<u>39,796</u>	<u>322,379</u>
NET BOOK VALUE				
At 31 December 2022	<u>536,772</u>	<u>340,678</u>	<u>160,501</u>	<u>1,037,951</u>
At 31 December 2021	<u>-</u>	<u>157,719</u>	<u>-</u>	<u>157,719</u>

5. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022 £	2021 £
Trade debtors	949	-
Other debtors	200,593	83,419
	<u>201,542</u>	<u>83,419</u>

6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022 £	2021 £
Trade creditors	65,946	30,001
Taxation and social security	22,010	-
Other creditors	1,121,875	430,000
	<u>1,209,831</u>	<u>460,001</u>

**Notes to the Financial Statements - continued
for the Year Ended 31 December 2022**

7. CALLED UP SHARE CAPITAL

Allotted, issued and fully paid:

Number:	Class:	Nominal value:	2022 £	2021 £
17	A Ordinary	£1	17	17
17	B Ordinary	£1	17	17
32	C Ordinary	£1	32	32
32	D Ordinary	£1	32	32
			<u>98</u>	<u>98</u>

8. OTHER FINANCIAL COMMITMENTS

At 31 December 2022, the company had total commitments under non-cancellable operating leases over the remaining life of those leases of £403,909 (2021 £436,650).

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.