

Unaudited Financial Statements
for the Year Ended 31 December 2023
for
Moon Leisure Ltd

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for the Year Ended 31 December 2023**

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Balance Sheet
31 December 2023

	Notes	2023 £	£	2022 £	£
FIXED ASSETS					
Tangible assets	4		1,068,634		1,204,668
CURRENT ASSETS					
Debtors	5	222,014		201,542	
Cash at bank and in hand		<u>17,483</u>		<u>52,805</u>	
		239,497		254,347	
CREDITORS					
Amounts falling due within one year	6	<u>757,050</u>		<u>1,209,831</u>	
NET CURRENT LIABILITIES			(517,553)		(955,484)
TOTAL ASSETS LESS CURRENT LIABILITIES			<u>551,081</u>		<u>249,184</u>
PROVISIONS FOR LIABILITIES			<u>122,074</u>		<u>8,817</u>
NET ASSETS			<u><u>429,007</u></u>		<u><u>240,367</u></u>
CAPITAL AND RESERVES					
Called up share capital	7		98		98
Retained earnings			<u>428,909</u>		<u>240,269</u>
SHAREHOLDERS' FUNDS			<u><u>429,007</u></u>		<u><u>240,367</u></u>

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

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

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 Profit and Loss Account has not been delivered.

The financial statements were approved by the Board of Directors and authorised for issue on 18 July 2024 and were signed on its behalf by:

L P Moon - Director

**Notes to the Financial Statements
for the Year Ended 31 December 2023**

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 are as below:

Registered number:	12705708
Registered office:	Units 3 And 4 Upminster Trading Park Warley Street Upminster Essex RM14 3PJ

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.

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.

Long leasehold	- 10% on cost
Plant and machinery	- 10% on cost
Fixtures and fittings	- 10% on cost

Taxation

Taxation for the year comprises current and deferred tax. Tax is recognised in the Profit and Loss Account, 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.

3. EMPLOYEES AND DIRECTORS

The average number of employees during the year was 43 (2022 - 46) .

Notes to the Financial Statements - continued
for the Year Ended 31 December 2023

4. TANGIBLE FIXED ASSETS

	Long leasehold £	Plant and machinery £	Fixtures and fittings £	Totals £
COST				
At 1 January 2023 and 31 December 2023	<u>670,139</u>	<u>489,894</u>	<u>200,297</u>	<u>1,360,330</u>
DEPRECIATION				
At 1 January 2023	53,513	86,230	15,919	155,662
Charge for year	<u>67,014</u>	<u>48,990</u>	<u>20,030</u>	<u>136,034</u>
At 31 December 2023	<u>120,527</u>	<u>135,220</u>	<u>35,949</u>	<u>291,696</u>
NET BOOK VALUE				
At 31 December 2023	<u>549,612</u>	<u>354,674</u>	<u>164,348</u>	<u>1,068,634</u>
At 31 December 2022	<u>616,626</u>	<u>403,664</u>	<u>184,378</u>	<u>1,204,668</u>

5. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023 £	2022 £
Trade debtors	749	949
Other debtors	<u>221,265</u>	<u>200,593</u>
	<u>222,014</u>	<u>201,542</u>

6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023 £	2022 £
Trade creditors	37,814	65,946
Taxation and social security	34,407	22,010
Other creditors	<u>684,829</u>	<u>1,121,875</u>
	<u>757,050</u>	<u>1,209,831</u>

7. CALLED UP SHARE CAPITAL

Allotted, issued and fully paid: Number:	Class:	Nominal value:	2023 £	2022 £
17	A Ordinary	£1	17	17
17	B Ordinary	£1	17	17
32	C Ordinary	£1	32	32
32	D Ordinary	£1	<u>32</u>	<u>32</u>
			<u>98</u>	<u>98</u>

8. OTHER FINANCIAL COMMITMENTS

At 31 December 2023, the company had total commitments under non-cancellable operating leases over the remaining life of those leases of £158,532 (2022 £403,909).

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.