

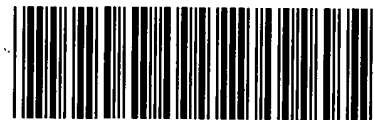
Registration number: 00939792

Moisture Control & Measurement Limited

Unaudited Abbreviated Accounts

for the Year Ended 30 April 2016

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Moisture Control & Measurement Limited
Contents

Abbreviated Balance Sheet	1
Notes to the Abbreviated Accounts	2 to 3

Moisture Control & Measurement Limited
(Registration number: 00939792)
Abbreviated Balance Sheet at 30 April 2016

	Note	2016 £	2015 £
Fixed assets			
Tangible fixed assets	2	144,756	155,748
Current assets			
Stocks		36,976	36,976
Debtors		267,734	158,888
Cash at bank and in hand		940,326	1,094,918
		1,245,036	1,290,782
Creditors: Amounts falling due within one year		(564,964)	(804,760)
Net current assets		680,072	486,022
Total assets less current liabilities		824,828	641,770
Provisions for liabilities		(3,784)	(4,661)
Net assets		821,044	637,109
Capital and reserves			
Called up share capital	3	201	201
Share premium account		199	199
Profit and loss account		820,644	636,709
Shareholders' funds		821,044	637,109

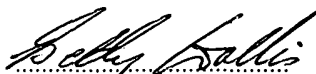
For the year ending 30 April 2016 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

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 in accordance with the provisions applicable to companies subject to the small companies regime and in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2015).

Approved by the Board on 20 January 2017 and signed on its behalf by:



Betty Wallis
Company secretary and director

Moisture Control & Measurement Limited

Notes to the Abbreviated Accounts for the Year Ended 30 April 2016

1 Accounting policies

Basis of preparation

The full financial statements, from which these abbreviated accounts have been extracted, have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (Effective January 2015).

Turnover

Turnover represents amounts chargeable, net of value added tax, in respect of the sale of goods and services to customers.

Depreciation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Freehold land and buildings	2% per annum, straight line
Plant and machinery	10% per annum, reducing balance
Fixtures and fittings	10% per annum, reducing balance
Motor vehicles	20% per annum, reducing balance

Stock and work in progress

Stock and work in progress are valued at the lower of cost and net realisable value, after due regard for obsolete and slow moving stocks. Net realisable value is based on selling price less anticipated costs to completion and selling costs. Cost includes all direct costs and an appropriate proportion of fixed and variable overheads.

Deferred tax

Deferred tax is recognised, without discounting, in respect of all timing differences between the treatment of certain items for taxation and accounting purposes, which have arisen but not reversed by the balance sheet date, except as required by the FRSSE.

Deferred tax is measured at the rates that are expected to apply in the periods when the timing differences are expected to reverse, based on the tax rates and law enacted at the balance sheet date.

Foreign currency

Transactions in foreign currencies are recorded at the exchange rate ruling at the date of the transaction. Monetary assets and liabilities denominated in foreign currencies are retranslated at the closing rates at the balance sheet date. All exchange differences are included in the profit and loss account.

Hire purchase and leasing

Rentals payable under operating leases are charged in the profit and loss account on a straight line basis over the lease term.

Pensions

The company operates a defined contribution pension scheme. Contributions are recognised in the profit and loss account in the period in which they become payable in accordance with the rules of the scheme.

Moisture Control & Measurement Limited

Notes to the Abbreviated Accounts for the Year Ended 30 April 2016

..... continued

2 Fixed assets

	Tangible assets £	Total £
Cost		
At 1 May 2015	<u>457,231</u>	<u>457,231</u>
At 30 April 2016	<u>457,231</u>	<u>457,231</u>
Depreciation		
At 1 May 2015	301,483	301,483
Charge for the year	<u>10,992</u>	<u>10,992</u>
At 30 April 2016	<u>312,475</u>	<u>312,475</u>
Net book value		
At 30 April 2016	<u>144,756</u>	<u>144,756</u>
At 30 April 2015	<u>155,748</u>	<u>155,748</u>

3 Share capital

Allotted, called up and fully paid shares

	2016		2015	
	No.	£	No.	£
Ordinary shares of £1 each	<u>201</u>	<u>201</u>	<u>201</u>	<u>201</u>

4 Control

The company is controlled by MCM (Holdings) Limited, a company registered in England and Wales and owning 100% of the issued share capital.