

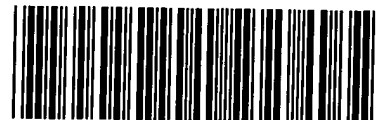
Registration number: 00939792

Moisture Control & Measurement Limited

Unaudited Abbreviated Accounts

for the Year Ended 30 April 2014

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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 2014

	Note	2014 £	2013 £
Fixed assets			
Tangible fixed assets	2	143,822	150,388
Current assets			
Stocks		41,085	20,837
Debtors		391,268	199,051
Cash at bank and in hand		1,659,596	766,195
		2,091,949	986,083
Creditors: Amounts falling due within one year		(807,288)	(508,315)
Net current assets		1,284,661	477,768
Total assets less current liabilities		1,428,483	628,156
Provisions for liabilities		(4,827)	(4,887)
Net assets		1,423,656	623,269
Capital and reserves			
Called up share capital	3	201	201
Share premium account		199	199
Profit and loss account		1,423,256	622,869
Shareholders' funds		1,423,656	623,269

For the year ending 30 April 2014 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 April 2008).

Approved by the Board on 26 January 2015 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 2014

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 April 2008).

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 2014

..... continued

2 Fixed assets

	Tangible assets £	Total £
Cost		
At 1 May 2013	435,246	435,246
Additions	1,985	1,985
At 30 April 2014	437,231	437,231
Depreciation		
At 1 May 2013	284,858	284,858
Charge for the year	8,551	8,551
At 30 April 2014	293,409	293,409
Net book value		
At 30 April 2014	143,822	143,822
At 30 April 2013	150,388	150,388

3 Share capital

Allotted, called up and fully paid shares

	2014		2013	
	No.	£	No.	£
Ordinary shares of £1 each	201	201	201	201

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.