

Moisture Control & Measurement Limited

Annual Report and Unaudited Financial Statements
for the Year Ended 30 April 2020

Moisture Control & Measurement Limited

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Moisture Control & Measurement Limited

(Registration number: 00939792)

Balance Sheet as at 30 April 2020

	Note	2020 £	2019 £
Fixed assets			
Tangible assets	<u>4</u>	111,550	117,432
Current assets			
Stocks	<u>5</u>	50,000	38,572
Debtors	<u>6</u>	354,888	334,265
Cash at bank and in hand		812,513	663,334
		<u>1,217,401</u>	<u>1,036,171</u>
Creditors: Amounts falling due within one year	<u>7</u>	<u>(803,628)</u>	<u>(720,766)</u>
Net current assets		<u>413,773</u>	<u>315,405</u>
Total assets less current liabilities		525,323	432,837
Provisions for liabilities		<u>(1,828)</u>	<u>(1,615)</u>
Net assets		<u><u>523,495</u></u>	<u><u>431,222</u></u>
Capital and reserves			
Called up share capital		201	201
Share premium reserve		199	199
Profit and loss account		<u>523,095</u>	<u>430,822</u>
Total equity		<u><u>523,495</u></u>	<u><u>431,222</u></u>

For the financial year ending 30 April 2020 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These financial statements have been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006.

These financial statements have been delivered in accordance with the provisions applicable to companies subject to the small companies regime and the option not to file the Profit and Loss Account has been taken.

Moisture Control & Measurement Limited

(Registration number: 00939792)

Balance Sheet as at 30 April 2020

Approved and authorised by the Board on 26 April 2021 and signed on its behalf by:

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Betty Wallis

Director

Moisture Control & Measurement Limited

Notes to the Financial Statements for the Year Ended 30 April 2020

1 General information

The company is a private company limited by share capital, incorporated in England and Wales.

The address of its registered office is:

Rudgate
Thorp Arch Trading Estate
Wetherby
West Yorkshire
LS23 7BJ

These financial statements were authorised for issue by the Board on 26 April 2021.

2 Accounting policies

Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance

These financial statements have been prepared in accordance with Financial Reporting Standard 102 Section 1A - 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006.

Basis of preparation

These financial statements have been prepared using the historical cost convention except that as disclosed in the accounting policies certain items are shown at fair value.

Depreciation

Depreciation is charged so as to write off the cost of assets, other than land and properties under construction over their estimated useful lives, 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

Dividends

Dividend distribution to the company's shareholders is recognised as a liability in the financial statements in the reporting period in which the dividends are declared.

3 Staff numbers

The average number of persons employed by the company during the year, was 10 (2019 - 10).

Moisture Control & Measurement Limited

Notes to the Financial Statements for the Year Ended 30 April 2020

4 Tangible assets

	Freehold land and buildings £	Plant and machinery, Fixtures and fittings £	Motor vehicles £	Total £
Cost or valuation				
At 1 May 2019	140,455	239,277	59,000	438,732
Additions	-	-	2,299	2,299
Disposals	-	-	(39,000)	(39,000)
At 30 April 2020	140,455	239,277	22,299	402,031
Depreciation				
At 1 May 2019	50,562	221,297	49,441	321,300
Charge for the year	2,809	1,798	2,071	6,678
Eliminated on disposal	-	-	(37,497)	(37,497)
At 30 April 2020	53,371	223,095	14,015	290,481
Carrying amount				
At 30 April 2020	87,084	16,182	8,284	111,550
At 30 April 2019	89,893	17,980	9,559	117,432

5 Stocks

	2020 £	2019 £
Raw materials and consumables	40,000	35,272
Work in progress	10,000	3,300
	50,000	38,572

6 Debtors

	2020 £	2019 £
Trade debtors	309,619	260,580
Other debtors	45,269	73,685
Total current trade and other debtors	354,888	334,265

Moisture Control & Measurement Limited

Notes to the Financial Statements for the Year Ended 30 April 2020

7 Creditors

Creditors: amounts falling due within one year

	2020 £	2019 £
Due within one year		
Trade creditors	764,259	623,820
Taxation and social security	9,706	6,824
Other creditors	29,663	90,122
	<u>803,628</u>	<u>720,766</u>

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.