

# Moisture Control & Measurement Limited

Unaudited Filleted Financial Statements  
for the Year Ended 30 April 2023

**Moisture Control & Measurement Limited**

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# Moisture Control & Measurement Limited

(Registration number: 00939792)

## Balance Sheet as at 30 April 2023

	Note	2023 £	2022 £
<b>Fixed assets</b>			
Tangible assets	<u>4</u>	164,043	115,822
<b>Current assets</b>			
Stocks	<u>5</u>	51,245	39,956
Debtors	<u>6</u>	207,571	232,668
Cash at bank and in hand		<u>1,290,755</u>	<u>1,014,875</u>
		1,549,571	1,287,499
<b>Creditors:</b> Amounts falling due within one year	<u>7</u>	<u>(576,464)</u>	<u>(461,329)</u>
<b>Net current assets</b>		<u>973,107</u>	<u>826,170</u>
<b>Total assets less current liabilities</b>		1,137,150	941,992
<b>Provisions for liabilities</b>		<u>(14,502)</u>	<u>(4,228)</u>
<b>Net assets</b>		<u>1,122,648</u>	<u>937,764</u>
<b>Capital and reserves</b>			
Called up share capital		201	201
Share premium reserve		199	199
Profit and loss account		<u>1,122,248</u>	<u>937,364</u>
<b>Total equity</b>		<u>1,122,648</u>	<u>937,764</u>

For the financial year ending 30 April 2023 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. As permitted by section 444 (5A) of the Companies Act 2006, the directors have not delivered to the registrar a copy of the Profit and Loss Account.

Approved and authorised by the Board on 24 January 2024 and signed on its behalf by:

# **Moisture Control & Measurement Limited**

**(Registration number: 00939792)**

**Balance Sheet as at 30 April 2023**

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Anna L Wallis  
Director

# Moisture Control & Measurement Limited

## Notes to the Financial Statements for the Year Ended 30 April 2023

### 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 Estate  
Wetherby  
West Yorkshire  
LS23 7AU

These financial statements were authorised for issue by the Board on 24 January 2024.

### 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

### 3 Staff numbers

The average number of persons employed by the company during the year, was 8 (2022 - 8).

# Moisture Control & Measurement Limited

## Notes to the Financial Statements for the Year Ended 30 April 2023

### 4 Tangible assets

	Freehold land and buildings £	Plant and machinery, Fixtures and fittings £	Motor vehicles £	Total £
<b>Cost or valuation</b>				
At 1 May 2022	140,455	258,963	22,299	421,717
Additions	-	18,495	39,000	57,495
At 30 April 2023	140,455	277,458	61,299	479,212
<b>Depreciation</b>				
At 1 May 2022	58,989	229,909	16,997	305,895
Charge for the year	2,809	4,755	1,710	9,274
At 30 April 2023	61,798	234,664	18,707	315,169
<b>Carrying amount</b>				
At 30 April 2023	78,657	42,794	42,592	164,043
At 30 April 2022	81,466	29,054	5,302	115,822

### 5 Stocks

	2023 £	2022 £
Raw materials and consumables	35,358	27,569
Work in progress	15,887	12,387
	51,245	39,956

### 6 Debtors

	2023 £	2022 £
Trade debtors	171,140	193,777
Other debtors	36,431	38,891
Total current trade and other debtors	207,571	232,668

## Moisture Control & Measurement Limited

### Notes to the Financial Statements for the Year Ended 30 April 2023

#### 7 Creditors

##### Creditors: amounts falling due within one year

	2023 £	2022 £
<b>Due within one year</b>		
Trade creditors	527,377	393,368
Taxation and social security	7,134	7,112
Other creditors	41,953	60,849
	<u>576,464</u>	<u>461,329</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.