

Motion Microwave Limited

Unaudited Abbreviated Accounts

31 March 2015

Registered number

Motion Microwave Limited

Chartered Accountants' report to the board of directors on the preparation of the unaudited abbreviated accounts of Motion Microwave Limited for the year ended 31 March 2015

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the abbreviated accounts of Motion Microwave Limited for the year ended 31 March 2015 which comprise of the balance sheet and the related notes from the company's accounting records and from information and explanations you have given us.

As a practising member firm of the Institute of Chartered Accountants in England and Wales, we are subject to its ethical and other professional requirements which are detailed at icaew.com/membershandbook.

This report is made solely to the Board of Directors of Motion Microwave Limited, as a body, in accordance with the terms of our engagement letter dated 15 June 2012. Our work has been undertaken solely to prepare for your approval the accounts of Motion Microwave Limited and state those matters that we have agreed to state to the Board of Directors of Motion Microwave Limited, as a body, in this report in accordance with AAF 2/10 as detailed at icaew.com/compilation. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Motion Microwave Limited and its Board of Directors as a body for our work or for this report.

It is your duty to ensure that Motion Microwave Limited has kept adequate accounting records and to prepare statutory accounts that give a true and fair view of the assets, liabilities, financial position and loss of Motion Microwave Limited. You consider that Motion Microwave Limited is exempt from the statutory audit requirement for the year.

We have not been instructed to carry out an audit or a review of the accounts of Motion Microwave Limited. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the abbreviated accounts.

David Stonefield & Co.
Chartered Accountants
70 Grasmere Road
Gatley
Cheadle
Cheshire
SK8 4RS

7 May 2015

Motion Microwave Limited**Registered number:** 04172840**Abbreviated Balance Sheet****as at 31 March 2015**

	Notes	2015 £	2014 £
Fixed assets			
Tangible assets	2	-	1,072
Current assets			
Stocks		-	29,012
Debtors		2,465	17,078
Cash at bank and in hand		5,364	19
		<u>7,829</u>	<u>46,109</u>
Creditors: amounts falling due within one year		<u>(3,873)</u>	<u>(20,166)</u>
Net current assets		3,956	25,943
Net assets		<u>3,956</u>	<u>27,015</u>
Capital and reserves			
Called up share capital	3	2	2
Profit and loss account		3,954	27,013
Shareholders' funds		<u>3,956</u>	<u>27,015</u>

The director is satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit in accordance with section 476 of the Act.

The director acknowledges his responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The accounts have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006 applicable to companies subject to the small companies regime.

B. Cunningham

Director

Approved by the board on 5 August 2015

Motion Microwave Limited
Notes to the Abbreviated Accounts
for the year ended 31 March 2015

1 Accounting policies

Basis of preparation

The accounts 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 the value, net of value added tax and discounts, of goods provided to customers and work carried out in respect of services provided to customers.

Depreciation

Depreciation has been provided at the following rates in order to write off the assets over their estimated useful lives.

Plant and machinery	25% reducing balance
Computer equipment	33.33% reducing balance

Stocks

Stock is valued at the lower of cost and net realisable value.

Deferred taxation

Full provision is made for deferred taxation resulting from timing differences between the recognition of gains and losses in the accounts and their recognition for tax purposes. Deferred taxation is calculated on an un-discounted basis at the tax rates which are expected to apply in the periods when the timing differences will reverse.

2 Tangible fixed assets

£

Cost

At 1 April 2014	21,710
Disposals	(21,710)
At 31 March 2015	-

Depreciation

At 1 April 2014	20,638
Charge for the year	304
On disposals	(20,942)
At 31 March 2015	-

Net book value

At 31 March 2015	-
At 31 March 2014	1,072

3 Share capital	Nominal value	2015 Number	2015 £	2014 £
Alotted, called up and fully paid:				
Ordinary shares	£1 each	2	<u>2</u>	<u>2</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.