

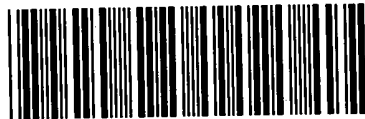
Company number: 04710448 (England and Wales)

**M.S.A. APPARATUSCONSTRUCTION
FOR CHEMICAL EQUIPMENT
LIMITED**

UNAUDITED ABBREVIATED ACCOUNTS

**FOR THE YEAR ENDED
31 DECEMBER 2015**

TUESDAY



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M.S.A. APPARATUSCONSTRUCTION FOR CHEMICAL EQUIPMENT LIMITED

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M.S.A. APPARATUSCONSTRUCTION FOR CHEMICAL EQUIPMENT LIMITED
REGISTERED NUMBER: 04710448

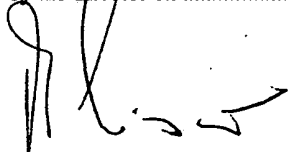
ABBREVIATED BALANCE SHEET
AS AT 31 DECEMBER 2015

	Note	€	2015 €	€	2014 €
Fixed assets					
Tangible fixed assets	2		53,740		103,285
Current assets					
Stocks				76,719	
Debtors		3,295,303		3,287,413	
Cash at bank and in hand		517,000		2,093,775	
		<u>3,812,303</u>		<u>5,457,907</u>	
Creditors: amounts falling due within one year		<u>(3,333,717)</u>		<u>(3,293,310)</u>	
Net current assets			478,586		2,164,597
Total assets less current liabilities			<u>532,326</u>		<u>2,267,882</u>
Capital and reserves					
Called up share capital	3		1		1
Profit and loss account			532,325		2,267,881
Shareholder's funds			<u>532,326</u>		<u>2,267,882</u>

The director considers that the company is entitled to exemption from the requirement to have an audit under the provisions of sections 475 and 477 of the Companies Act 2006 ("the Act") and the member has not required the company to obtain an audit for the year in question 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 for preparing financial statements which give a true and fair view of the state of affairs of the company as at 31 December 2015 and of its loss for the year in accordance with the requirements of sections 394 and 395 of the Act and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

The abbreviated accounts, which 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, were approved and authorised for issue by the director on 15 SEP 2016.



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Manfred Schirsner
Director

M.S.A. APPARATUSCONSTRUCTION FOR CHEMICAL EQUIPMENT LIMITED

NOTES TO THE ABBREVIATED ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2015

1. Accounting policies

1.1 Basis of preparation of financial statements

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). The functional and presentational currency is the Euro since the trade is carried out in Germany.

1.2 Turnover

Turnover represents amounts receivable for sales of equipment, net of VAT and trade discounts. Turnover is recognised at the point the company has discharged its obligations to the customer under the sales contract, which usually coincides with shipment of the equipment to the customer.

1.3 Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life, as follows:

Plant and machinery etc	-	20% reducing balance or straight line basis
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1.4 Stocks

Stocks are valued at the lower of cost and net realisable value.

1.5 Foreign currency

Monetary assets and liabilities denominated in foreign currencies are translated into Euros at the rate of exchange ruling at the Balance Sheet date. Transactions in foreign currencies are recorded at the rate ruling at the date of the transaction. All differences are taken to the Profit and Loss Account.

1.6 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.

M.S.A. APPARATUSCONSTRUCTION FOR CHEMICAL EQUIPMENT LIMITED

**NOTES TO THE ABBREVIATED ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2015**

2. Tangible fixed assets

	Tangible assets €
Cost	
At 1 January 2015	434,322
Additions	6,739
Disposals	(65,342)
At 31 December 2015	<u>375,719</u>
Depreciation	
At 1 January 2015	331,037
Charge for the year	29,530
Eliminated on disposals	(38,588)
At 31 December 2015	<u>321,979</u>
Net book value	
At 31 December 2015	<u><u>53,740</u></u>
At 31 December 2014	<u><u>103,285</u></u>

3. Share capital

	2015 €	2014 €
Allotted, called up and fully paid		
1 (2014 - 1) Ordinary share of €1	<u><u>1</u></u>	<u><u>1</u></u>