

Company number: 04710448 (England and Wales)

**M.S.A. APPARATUS CONSTRUCTION FOR  
CHEMICAL EQUIPMENT LIMITED**

**UNAUDITED ABBREVIATED ACCOUNTS**

**FOR THE YEAR ENDED 31 DECEMBER 2014**

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**M.S.A. APPARATUSCONSTRUCTION FOR CHEMICAL EQUIPMENT LIMITED**  
**ABBREVIATED BALANCE SHEET**  
**AS AT 31 DECEMBER 2014**

	Note	2014 €	2013 €
<b>Fixed assets</b>			
Tangible fixed assets	2	<u>103,285</u>	<u>118,515</u>
<b>Current assets</b>			
Stocks		76,719	133,103
Debtors		3,287,413	3,870,556
Cash at bank and in hand		<u>2,093,775</u>	<u>2,870,581</u>
		5,457,907	6,874,240
Creditors: amounts falling due within one year		<u>(3,293,310)</u>	<u>(3,358,055)</u>
<b>Net current assets</b>		<u>2,164,597</u>	<u>3,516,185</u>
<b>Net assets</b>		<u>2,267,882</u>	<u>3,634,700</u>
<b>Capital and reserves</b>			
Called up share capital	3	1	1
Profit and loss account		<u>2,267,881</u>	<u>3,634,699</u>
		<u>2,267,882</u>	<u>3,634,700</u>

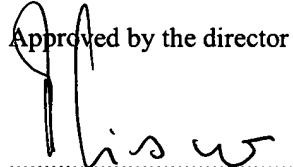
The financial statements have been prepared in accordance with the special provisions in Part 15 of the Companies Act 2006 relating to small companies and with the Financial Reporting Standard for Smaller Entities (effective April 2008).

For the year ended 31 December 2014 the company was entitled to exemption from audit under sections 475 and 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Companies Act 2006.

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 which must give a true and fair view of the state of affairs of the company as at the end of the financial year and of its profit or loss for the financial year.

Approved by the director for issue on 21.09.2015



Manfred Schirsner  
Director

(Company number: 04710448)

**M.S.A. APPARATUSCONSTRUCTION FOR CHEMICAL EQUIPMENT LIMITED**  
**NOTES TO THE ABBREVIATED ACCOUNTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2014**

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**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 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.

**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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**Stock**

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

**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.

**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. APPARATUS CONSTRUCTION FOR CHEMICAL EQUIPMENT LIMITED**  
**NOTES TO THE ABBREVIATED ACCOUNTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2014 (CONTINUED)**

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**2 Fixed assets**

	<b>Tangible assets €</b>
<b>Cost</b>	
At 1 January 2014	415,903
Additions	<u>18,419</u>
At 31 December 2014	<u>434,322</u>
<b>Depreciation</b>	
At 1 January 2014	297,388
Charge for the year	<u>33,649</u>
At 31 December 2014	<u>331,037</u>
<b>Net book value</b>	
At 31 December 2014	<u>103,285</u>
At 31 December 2013	<u>118,515</u>

**3 Share capital**

**Allotted, called up and fully paid shares**

	<b>No.</b>	<b>2014 €</b>	<b>No.</b>	<b>2013 €</b>
Ordinary shares of €1.00 each	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>

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