

Registered number: 04710448 (England & Wales)

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

**DIRECTOR'S REPORT AND  
UNAUDITED FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED  
31 DECEMBER 2021**

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

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

**COMPANY INFORMATION**

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<b>Director</b>	Manfred Schirsner
<b>Company secretary</b>	Ince GD Corporate Services Limited
<b>Registered number</b>	04710448
<b>Registered office</b>	C/O Ince Gd Corporate Services Limited Aldgate Tower 2 Leman Street London E1 8QN

**M.S.A. APPARATUSCONSTRUCTION FOR CHEMICAL EQUIPMENT LIMITED****BALANCE SHEET  
AS AT 31 DECEMBER 2021**

	Note	2021 €	As restated 2020 €
<b>Current assets</b>			
Debtors	3, 4	57,272	57,272
<b>Net assets</b>		<u>57,272</u>	<u>57,272</u>
<b>Capital and reserves</b>			
Called up share capital		1	1
Profit and loss account		<u>57,271</u>	<u>57,271</u>
		<u>57,272</u>	<u>57,272</u>

The director considers that the company is entitled to exemption from audit under section 477 of the Companies Act 2006 and the member has not required the company to obtain an audit for the year in question in accordance with section 476 of the Companies Act 2006.

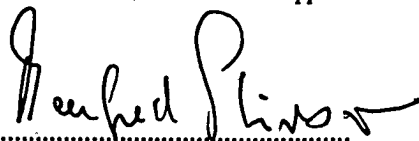
The director acknowledges his responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The financial statements have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies regime and in accordance with the provisions of FRS 102 Section 1A - small entities.

The financial statements have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies regime.

The company has opted not to file the Profit and Loss Account and Director's Report in accordance with provisions applicable to companies subject to the small companies' regime.

The financial statements were approved and authorised for issue by the director:



Manfred Schlrner  
Director

Date: 19 October 22

The notes on page 3 form part of these financial statements.

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

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2021

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#### 1. General information

M.S.A. Apparatusconstruction for Chemical Equipment Limited is a private company limited by share capital, incorporated in England and Wales, registered number 04710448. The address of the registered office is C/O Ince Gd Corporate Services Limited, Aldgate Tower, 2 Leman Street, London E1 8QN.

#### 2. Accounting policies

##### 2.1 Basis of preparation of financial statements

The financial statements have been prepared under the historical cost convention and in accordance with Section 1A - small entities of Financial Reporting Standard 102, the 'Financial Reporting Standard applicable in the UK and the Republic of Ireland' ('FRS 102') and the Companies Act 2006.

##### 2.2 Turnover

Turnover is recognised to the extent that it is probable that the economic benefits will flow to the company and the turnover can be reliably measured. Turnover is measured as the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes. The following criteria must also be met before turnover is recognised:

##### Rendering of services

Turnover from a contract to provide services is recognised in the period in which the services are provided when all of the following conditions are satisfied:

- the amount of turnover can be measured reliably;
- it is probable that the company will receive the consideration due under the contract; and
- the costs incurred and the costs to complete the contract can be measured reliably.

#### 3. Prior year adjustment

The prior year comparatives have been restated to recognise the transfer of cash at fair value to the parent company on 31 December 2020. The impact of the adjustment in the prior year is to reduce cash from €801 to €nil and increase the intercompany debtor from €56,471 to €57,272. The impact on the Profit and Loss Account is €nil.

#### 4. Debtors

	2021 €	2020 €
Amounts owed by group undertakings	57,272	57,272

#### 5. Related party transactions

On 31 December 2020 the fixed assets, debtors, cash and creditors of the company were all transferred at fair value to the parent company. The amount due from the parent company at the balance sheet date was €57,272 (2020 as restated - €57,272).