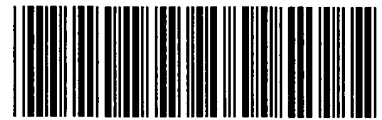


Company Registration No. 06147272 (England and Wales)

EMC HYCAL LIMITED

**UNAUDITED ABBREVIATED FINANCIAL
STATEMENTS
FOR THE YEAR ENDED
31 MARCH 2016**

THURSDAY



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COMPANIES HOUSE

EMC HYCAL LIMITED**UNAUDITED ABBREVIATED BALANCE SHEET
AS AT 31 MARCH 2016**

	Notes	2016 £	£	2015 £	£
Fixed assets					
Tangible assets	2		289		386
Current assets					
Debtors		164,577		288,038	
Cash at bank and in hand		140		26,056	
		<u>164,717</u>		<u>314,094</u>	
Creditors: amounts falling due within one year		<u>(164,854)</u>		<u>(314,303)</u>	
Net current liabilities			(137)		(209)
Total assets less current liabilities			<u>152</u>		<u>177</u>
Provisions for liabilities					
Deferred tax liability			(52)		(77)
Net assets			<u>100</u>		<u>100</u>
Capital and reserves					
Called up share capital	4		100		100
Shareholders' funds			<u>100</u>		<u>100</u>

For the financial year ended 31 March 2016 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies and the members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

These abbreviated financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

The abbreviated financial statements on pages 1 to 3 were approved by the board of directors and authorised for issue on 16/12/2016 and are signed on its behalf by:



 Dr RM Henson
 Director

EMC HYCAL LIMITED
NOTES TO THE UNAUDITED ABBREVIATED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2016

1 Accounting policies

Basis of accounting

The financial statements are prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2015).

The financial statements have been prepared on a going concern basis which assumes that the company will continue in operational existence for at least one year from the date the financial statements are signed. This assumption is based on the continued support of the bank.

Turnover

Turnover represents amounts receivable for goods and services net of VAT and trade discounts. Turnover is recognised at the date of supply.

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	25% reducing balance
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Long term contracts

Amounts recoverable on long term contracts, which are included in debtors, are stated at the net sales value of the work done after provision for contingencies and anticipated future losses on contracts, less amounts received as progress payments on account. Excess progress payments are included in creditors as payments on account.

Deferred taxation

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date where transactions or events that result in an obligation to pay more tax in the future or a right to pay less tax in the future have occurred at the balance sheet date. Timing differences are differences between the company's taxable profits and its results as stated in the financial statements that arise from the inclusion of gains and losses in tax assessments in periods different from those in which they are recognised in the financial statements. The directors consider the recoverability of all deferred tax assets before providing for these in the financial statements.

Deferred tax is measured at the average tax rates that are expected to apply in the periods in which timing differences are expected to reverse, based on tax rates and laws that have been enacted or substantively enacted by the balance sheet date. Deferred tax is measured on a non-discounted basis.

Foreign currency translation

Monetary assets and liabilities denominated in foreign currencies are translated into sterling at the rates 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 profit and loss account.

Financial instruments

Financial instruments are classified and accounted for according to the substance of the contractual arrangement as financial assets, financial liabilities or equity instruments. An equity instrument is any contract that evidences a residual interest in the assets of the company after deducting all of its liabilities.

EMC HYCAL LIMITED
NOTES TO THE UNAUDITED ABBREVIATED FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2016

2 Fixed assets

	Tangible assets
	£
Cost	
At 1 April 2015 & at 31 March 2016	575
Depreciation	
At 1 April 2015	189
Charge for the year	97
At 31 March 2016	286
Net book value	
At 31 March 2016	289
At 31 March 2015	386

3 Debtors

Debtors include an amount of £152,879 (2015 - £145,625) which is due after more than one year.

4 Share capital

	2016	2015
	£	£
Allotted, called up and fully paid		
100 ordinary shares of £1 each	100	100

5 Transactions with directors

Dr RM Henson, a director of the company, loaned £28,000 (2015: £nil) to the company during the year. Expenses of £7,896 (2015: £nil) were offset against this loan, leaving a balance of £20,104 (2015: £nil).

6 Ultimate parent company

The company is a subsidiary undertaking of Environmental Monitoring and Control Limited, a company incorporated in England and Wales. The financial statements of this company are available from Companies House, Crown Way, Maindy, Cardiff, CF14 3UZ. The group is under the control of Dr RM Henson.