

**REGISTERED NUMBER: 02449413 (England and Wales)**

**CEM MICROWAVE TECHNOLOGY LIMITED**  
**ABBREVIATED ACCOUNTS**  
**FOR THE YEAR ENDED 30 SEPTEMBER 2015**

**WEDNESDAY**



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**09/12/2015**

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**COMPANIES HOUSE**

**CEM MICROWAVE TECHNOLOGY LIMITED**  
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**For The Year Ended 30 September 2015**

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**CEM MICROWAVE TECHNOLOGY LIMITED**

**COMPANY INFORMATION**  
**For The Year Ended 30 September 2015**

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**DIRECTORS:**

M J Collins  
R N Dacker  
Dr P A Greenwood

**SECRETARY:**

R N Dacker

**REGISTERED OFFICE:**

2 Middle Slade  
Buckingham Industrial Park  
Buckingham  
Buckinghamshire  
MK18 1WA

**REGISTERED NUMBER:**

02449413 (England and Wales)

**AUDITORS:**

Haines Watts South Midlands Audit LLP  
78 Tenter Road  
Moulton Park  
Northampton  
Northamptonshire  
NN3 6AX

**REPORT OF THE INDEPENDENT AUDITORS TO  
CEM MICROWAVE TECHNOLOGY LIMITED  
UNDER SECTION 449 OF THE COMPANIES ACT 2006**

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We have examined the abbreviated accounts set out on pages three to five, together with the full financial statements of CEM Microwave Technology Limited for the year ended 30 September 2015 prepared under Section 396 of the Companies Act 2006.

This report is made solely to the company, in accordance with Section 449 of the Companies Act 2006. Our work has been undertaken so that we might state to the company those matters we are required to state to it in a special auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company, for our work, for this report, or for the opinions we have formed.

**Respective responsibilities of directors and auditors**

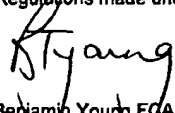
The directors are responsible for preparing the abbreviated accounts in accordance with Section 444 of the Companies Act 2006. It is our responsibility to form an independent opinion as to whether the company is entitled to deliver abbreviated accounts to the Registrar of Companies and whether the abbreviated accounts have been properly prepared in accordance with the Regulations made under that Section and to report our opinion to you.

**Basis of opinion**

We conducted our work in accordance with Bulletin 2009/4 issued by the Auditing Practices Board. In accordance with that Bulletin we have carried out the procedures we consider necessary to confirm, by reference to the financial statements, that the company is entitled to deliver abbreviated accounts and that the abbreviated accounts to be delivered are properly prepared.

**Opinion**

In our opinion the company is entitled to deliver abbreviated accounts prepared in accordance with Section 444(3) of the Companies Act 2006, and the abbreviated accounts have been properly prepared in accordance with the Regulations made under that Section.

  
Benjamin Young FCA (Senior Statutory Auditor)  
for and on behalf of Haines Watts South Midlands Audit LLP  
78 Tenter Road  
Moulton Park  
Northampton  
Northamptonshire  
NN3 6AX

Date: 17 NOVEMBER 2015

CEM MICROWAVE TECHNOLOGY LIMITED (REGISTERED NUMBER: 02449413)

ABBREVIATED BALANCE SHEET  
30 September 2015

	Notes	£ 2015	£	£ 2014	£
<b>FIXED ASSETS</b>					
Tangible assets	2		225,416		255,346
<b>CURRENT ASSETS</b>					
Stocks		481,642		508,373	
Debtors		995,874		781,332	
Cash at bank and in hand		262,669		330,645	
		1,720,185		1,620,350	
<b>CREDITORS</b>					
Amounts falling due within one year		619,716		641,539	
<b>NET CURRENT ASSETS</b>			1,100,469		978,811
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			1,325,885		1,234,157
<b>CREDITORS</b>					
Amounts falling due after more than one year			(43,591)		(13,588)
<b>PROVISIONS FOR LIABILITIES</b>			(3,820)		(7,665)
<b>NET ASSETS</b>			1,278,474		1,212,906
<b>CAPITAL AND RESERVES</b>					
Called up share capital	3		200		200
Share premium			564,800		564,800
Profit and loss account			713,474		647,906
<b>SHAREHOLDERS' FUNDS</b>			1,278,474		1,212,906

The abbreviated accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

The financial statements were approved by the Board of Directors on NOV 16 2015 and were signed on its behalf by:

  
R N Decker - Director

The notes form part of these abbreviated accounts

CEM MICROWAVE TECHNOLOGY LIMITED

NOTES TO THE ABBREVIATED ACCOUNTS  
For The Year Ended 30 September 2015

1. ACCOUNTING POLICIES

**Accounting convention**

The financial statements 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 net invoiced sales of goods, excluding value added tax.

Turnover is recognised when the goods are delivered to the customer.

**Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Land and buildings	- Land 0%. Buildings 4% on cost.
Plant and machinery etc	- 10-33% on cost

**Stocks**

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

**Deferred tax**

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date.

**Foreign currencies**

Assets and liabilities in foreign currencies are translated into sterling at the rates of exchange ruling at the balance sheet date. Transactions in foreign currencies are translated into sterling at the rate of exchange ruling at the date of transaction. Exchange differences are taken into account in arriving at the operating result.

**Hire purchase and leasing commitments**

Rentals paid under operating leases are charged to the profit and loss account on a straight line basis over the period of the lease.

**Pension costs and other post-retirement benefits**

The company operates a defined contribution pension scheme. Contributions payable to the company's pension scheme are charged to the profit and loss account in the period to which they relate.

2. TANGIBLE FIXED ASSETS

	Total £
<b>COST</b>	
At 1 October 2014	750,398
Additions	4,146
Disposals	(3,158)
At 30 September 2015	751,386
<b>DEPRECIATION</b>	
At 1 October 2014	495,052
Charge for year	34,076
Eliminated on disposal	(3,158)
At 30 September 2015	525,970
<b>NET BOOK VALUE</b>	
At 30 September 2015	225,416
At 30 September 2014	255,346

**CEM MICROWAVE TECHNOLOGY LIMITED**  
**NOTES TO THE ABBREVIATED ACCOUNTS - continued**  
**For The Year Ended 30 September 2015**

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**3. CALLED UP SHARE CAPITAL**

Allotted, issued and fully paid:

Number:	Class:	Nominal value:	2015 £	2014 £
200	Ordinary	£ 1	<u>200</u>	<u>200</u>

**4. ULTIMATE PARENT COMPANY**

The directors regard CEM Corporation, a company incorporated in the United States of America, as the ultimate parent company and ultimate controlling company. The results of CEM Microwave Technology Limited have been included in the group accounts.