

Cemoc Limited

Abbreviated Unaudited Accounts for the Year Ended 31st May 2016

Cemoc Limited (Registered number: 01610723)

**Contents of the Abbreviated Accounts
for the Year Ended 31st May 2016**

	Page
Company Information	1
Abbreviated Balance Sheet	2
Notes to the Abbreviated Accounts	4

Cemoc Limited

Company Information for the Year Ended 31st May 2016

DIRECTORS: R J M Doran
A H Medley
S P Shotter
M B Thomson

SECRETARY: R J M Doran

REGISTERED OFFICE: Cemoc House
Rectory Drive
Wootton Bridge
Ryde
Isle of Wight
PO33 4QQ

REGISTERED NUMBER: 01610723

ACCOUNTANTS: Sheen Stickland
Chartered Accountants
4 High Street
Alton
Hampshire
GU34 1BU

Cemoc Limited (Registered number: 01610723)**Abbreviated Balance Sheet
31st May 2016**

	Notes	2016		2015	
		£	£	£	£
FIXED ASSETS					
Intangible assets	2		103		1,469
Tangible assets	3		<u>6,218</u>		<u>8,967</u>
			6,321		10,436
CURRENT ASSETS					
Stocks		2,094		2,424	
Debtors		142,394		131,637	
Cash at bank and in hand		<u>49,541</u>		<u>52,539</u>	
		194,029		186,600	
CREDITORS					
Amounts falling due within one year		<u>94,972</u>		<u>85,885</u>	
NET CURRENT ASSETS			<u>99,057</u>		<u>100,715</u>
TOTAL ASSETS LESS					
CURRENT			105,378		111,151
LIABILITIES					
PROVISIONS FOR LIABILITIES			<u>677</u>		<u>1,655</u>
NET ASSETS			<u>104,701</u>		<u>109,496</u>

Cemoc Limited (Registered number: 01610723)**Abbreviated Balance Sheet - continued
31st May 2016**

	Notes	2016		2015	
		£	£	£	£
CAPITAL AND RESERVES					
Called up share capital	4		30,910		30,910
Profit and loss account			<u>73,791</u>		<u>78,586</u>
SHAREHOLDERS' FUNDS			<u>104,701</u>		<u>109,496</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31st May 2016.

The members have not required the company to obtain an audit of its financial statements for the year ended 31st May 2016 in accordance with Section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for:

- ensuring that the company keeps accounting records which comply with Sections
- (a) 386 and 387 of the Companies Act 2006 and preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of each financial year and of its profit or loss for each financial year in accordance with the
- (b) requirements of Sections 394 and 395 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 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 31st January 2017 and were signed on its behalf by:

R J M Doran - Director

Cemoc Limited (Registered number: 01610723)

Notes to the Abbreviated Accounts for the Year Ended 31st May 2016

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 January 2015).

Turnover

The turnover shown in the Profit and Loss account represents amounts invoiced during the year, after making necessary adjustments for amounts invoiced in advance at the end of the current year and the previous year, exclusive of Value Added Tax.

Tangible fixed assets

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

Long leasehold Improvements	- in accordance with the lease
Demonstration and development equipment	- 33% on cost
Office equipment	- 33% on cost
Motor vehicles	- 25% on reducing balance

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 where transactions or events have occurred at that date that will result in an obligation to pay more, or a right to pay less or to receive more tax.

Deferred tax is measured on an undiscounted basis at the tax rates that are expected to apply in the periods in which timing differences reverse, based on tax rates and laws enacted or substantively enacted at the balance sheet date.

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.

Intangible fixed assets

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

Software licences	- 33% on cost
-------------------	---------------

Cemoc Limited (Registered number: 01610723)**Notes to the Abbreviated Accounts - continued
for the Year Ended 31st May 2016****2. INTANGIBLE FIXED ASSETS**

	Total £
COST	
At 1st June 2015 and 31st May 2016	<u>9,803</u>
AMORTISATION	
At 1st June 2015	8,334
Amortisation for year	<u>1,366</u>
At 31st May 2016	<u>9,700</u>
NET BOOK VALUE	
At 31st May 2016	<u>103</u>
At 31st May 2015	<u>1,469</u>

3. TANGIBLE FIXED ASSETS

	Total £
COST	
At 1st June 2015	81,444
Additions	3,544
Disposals	(14,321)
At 31st May 2016	<u>70,667</u>
DEPRECIATION	
At 1st June 2015	72,477
Charge for year	6,166
Eliminated on disposal	(14,194)
At 31st May 2016	<u>64,449</u>
NET BOOK VALUE	
At 31st May 2016	<u>6,218</u>
At 31st May 2015	<u>8,967</u>

Cemoc Limited (Registered number: 01610723)**Notes to the Abbreviated Accounts - continued
for the Year Ended 31st May 2016****4. CALLED UP SHARE CAPITAL**

Allotted and issued:				
Number:	Class:	Nominal value:	2016 £	2015 £
9,273	Ordinary A Shares	£1	9,273	9,273
9,273	Ordinary B Shares	£1	9,273	9,273
9,273	Ordinary C Shares	£1	9,273	9,273
3,091	Ordinary D Shares	£1	<u>3,091</u>	<u>3,091</u>
			<u><u>30,910</u></u>	<u><u>30,910</u></u>

