

REGISTERED NUMBER: 05501489 (England and Wales)

A&A Refrigeration Limited

Abbreviated Unaudited Accounts for the Year Ended 30 September 2013

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for the Year Ended 30 September 2013**

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A&A Refrigeration Limited

**Company Information
for the Year Ended 30 September 2013**

DIRECTORS:

JJ Alcock
JC Addicott
HC Addicott

REGISTERED OFFICE:

3 Southernhay West
Exeter
Devon
EX1 1JG

REGISTERED NUMBER:

05501489 (England and Wales)

ACCOUNTANTS:

Haines Watts Exeter LLP
3 Southernhay West
Exeter
Devon
EX1 1JG

Abbreviated Balance Sheet
30 September 2013

	Notes	2013 £	2012 £
FIXED ASSETS			
Tangible assets	2	150,535	50,333
CURRENT ASSETS			
Stocks		8,000	8,000
Debtors		144,777	163,909
Cash in hand		985	479
		<u>153,762</u>	<u>172,388</u>
CREDITORS			
Amounts falling due within one year	3	<u>(169,035)</u>	<u>(147,915)</u>
NET CURRENT (LIABILITIES)/ASSETS		<u>(15,273)</u>	<u>24,473</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		135,262	74,806
CREDITORS			
Amounts falling due after more than one year	3	<u>(98,132)</u>	<u>(38,052)</u>
PROVISIONS FOR LIABILITIES		<u>(8,295)</u>	<u>(7,000)</u>
NET ASSETS		<u>28,835</u>	<u>29,754</u>
CAPITAL AND RESERVES			
Called up share capital	4	1,200	1,200
Profit and loss account		<u>27,635</u>	<u>28,554</u>
SHAREHOLDERS' FUNDS		<u>28,835</u>	<u>29,754</u>

The notes form part of these abbreviated accounts

Abbreviated Balance Sheet - continued
30 September 2013

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 September 2013.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 September 2013 in accordance with Section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for:

- (a) ensuring that the company keeps accounting records which comply with Sections 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 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.
- (b)

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 4 April 2014 and were signed on its behalf by:

JJ Alcock - Director

**Notes to the Abbreviated Accounts
for the Year Ended 30 September 2013**

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 amounts chargeable, net of value added tax, in respect of the sale of goods and services to customers.

Tangible fixed assets

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

Freehold property	- 2% straight line
Plant and machinery	- 15% reducing balance
Fixtures and fittings	- 15% reducing balance
Motor vehicles	- 25% reducing balance
Office equipment	- 15% reducing balance

Stock

Stock is valued at the lower of cost and net realisable value, after due regard for obsolete and slow moving stock. Net realisable value is based on selling price less anticipated costs to completion and selling costs.

Deferred tax

Deferred tax is recognised, where material, without discounting, in respect of all timing differences between the treatment of certain items for taxation and accounting purposes, which have arisen but not reversed by the balance sheet date, except as required by FRSSE.

Deferred tax is measured at the rates that are expected to apply in the periods when the timing differences are expected to reverse, based on the tax rates and law enacted at the balance sheet date.

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.

Assets held under finance leases, which are leases where substantially all the risks and rewards of ownership of the asset have passed to the company, are capitalised in the balance sheet as tangible fixed assets and are depreciated over the shorter of the lease term and their useful lives. The capital elements of future obligations under the leases are included as liabilities in the balance sheet. The interest element of the rental obligation is charged to the profit and loss account over the period of the lease. Assets held under hire purchase agreements are capitalised as tangible fixed assets and are depreciated over the shorter of the lease term and their useful lives. The capital element of future finance payments is included within creditors. Finance charges are allocated to accounting periods over the length of the contract.

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.

Notes to the Abbreviated Accounts - continued
for the Year Ended 30 September 2013

2. TANGIBLE FIXED ASSETS

	Total £
COST	
At 1 October 2012	74,215
Additions	114,358
Disposals	<u>(3,804)</u>
At 30 September 2013	<u>184,769</u>
DEPRECIATION	
At 1 October 2012	23,882
Charge for year	12,573
Eliminated on disposal	<u>(2,221)</u>
At 30 September 2013	<u>34,234</u>
NET BOOK VALUE	
At 30 September 2013	<u>150,535</u>
At 30 September 2012	<u>50,333</u>

3. CREDITORS

Creditors include an amount of £ 117,831 (2012 - £ 42,300) for which security has been given.

They also include the following debts falling due in more than five years:

	2013 £	2012 £
Repayable by instalments	<u>34,873</u>	<u>-</u>

4. CALLED UP SHARE CAPITAL

Allotted, issued and fully paid:

Number:	Class:	Nominal value:	2013 £	2012 £
1,000	Ordinary A	£1	1,000	1,000
100	Ordinary B	£1	100	100
100	Ordinary C	£1	<u>100</u>	<u>100</u>
			<u>1,200</u>	<u>1,200</u>

This document was delivered using electronic communications and authenticated in accordance with the registrar's rules relating to electronic form, authentication and manner of delivery under section 1072 of the Companies Act 2006.