

**REGISTERED NUMBER: 05501489 (England and Wales)**

**A&A Refrigeration Limited**

**Abbreviated Unaudited Accounts for the Year Ended 30 September 2015**

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for the Year Ended 30 September 2015**

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**A&A Refrigeration Limited**  
**Company Information**  
**for the Year Ended 30 September 2015**

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**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 2015**

	Notes	2015 £	2014 £
<b>FIXED ASSETS</b>			
Tangible assets	2	128,931	134,772
<b>CURRENT ASSETS</b>			
Stocks		6,000	6,000
Debtors		131,537	105,449
Cash in hand		325	210
		<u>137,862</u>	<u>111,659</u>
<b>CREDITORS</b>			
Amounts falling due within one year	3	<u>(147,946)</u>	<u>(123,007)</u>
<b>NET CURRENT LIABILITIES</b>		<u>(10,084)</u>	<u>(11,348)</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		118,847	123,424
<b>CREDITORS</b>			
Amounts falling due after more than one year	3	(66,650)	(79,360)
<b>PROVISIONS FOR LIABILITIES</b>		<u>(6,224)</u>	<u>(4,981)</u>
<b>NET ASSETS</b>		<u>45,973</u>	<u>39,083</u>
<b>CAPITAL AND RESERVES</b>			
Called up share capital	4	1,200	1,200
Profit and loss account		44,773	37,883
<b>SHAREHOLDERS' FUNDS</b>		<u>45,973</u>	<u>39,083</u>

The notes form part of these abbreviated accounts

**Abbreviated Balance Sheet - continued  
30 September 2015**

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The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 September 2015.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 September 2015 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 17 March 2016 and were signed on its behalf by:

JJ Alcock - Director

**Notes to the Abbreviated Accounts  
for the Year Ended 30 September 2015**

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**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 2015

2. **TANGIBLE FIXED ASSETS**

	Total £
<b>COST</b>	
At 1 October 2014	166,255
Additions	<u>1,919</u>
At 30 September 2015	<u>168,174</u>
<b>DEPRECIATION</b>	
At 1 October 2014	31,483
Charge for year	<u>7,760</u>
At 30 September 2015	<u>39,243</u>
<b>NET BOOK VALUE</b>	
At 30 September 2015	<u>128,931</u>
At 30 September 2014	<u>134,772</u>

3. **CREDITORS**

Creditors include an amount of £ 53,712 (2014 - £ 68,393 ) for which security has been given.

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

	2015 £	2014 £
Repayable by instalments	<u>23,121</u>	<u>28,817</u>

4. **CALLED UP SHARE CAPITAL**

Allotted, issued and fully paid:

Number:	Class:	Nominal value:	2015 £	2014 £
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>

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