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COMPANY REGISTRATION NUMBER 2645324

**HALON AND REFRIGERANT SERVICES LIMITED**  
**ABBREVIATED ACCOUNTS**  
**30 SEPTEMBER 2012**



**M R MELLOR & CO LTD**

Chartered Accountants

Panton House

Panton Place

High Street

Holywell

Flintshire

CH8 7LD

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# **HALON AND REFRIGERANT SERVICES LIMITED**

## **ABBREVIATED ACCOUNTS**

**YEAR ENDED 30 SEPTEMBER 2012**

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# HALON AND REFRIGERANT SERVICES LIMITED

## ACCOUNTANTS' REPORT TO THE DIRECTOR OF HALON AND REFRIGERANT SERVICES LIMITED

YEAR ENDED 30 SEPTEMBER 2012

As described on the balance sheet, the director of the company is responsible for the preparation of the abbreviated accounts for the year ended 30 September 2012, set out on pages 2 to 4

You consider that the company is exempt from an audit under the Companies Act 2006

In accordance with your instructions we have compiled these unaudited abbreviated accounts in order to assist you to fulfil your statutory responsibilities, from the accounting records and information and explanations supplied to us



M R MELLOR & CO LTD  
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CH8 7LD

21/3/2013

# HALON AND REFRIGERANT SERVICES LIMITED

## ABBREVIATED BALANCE SHEET

30 SEPTEMBER 2012

	Note	2012 £	2011 £
<b>FIXED ASSETS</b>	<b>2</b>		
Tangible assets		26,250	-
Investments		20,000	10,000
		<u>46,250</u>	<u>10,000</u>
<b>CURRENT ASSETS</b>			
Debtors		108,023	124,569
Cash at bank and in hand		351,292	209,639
		<u>459,315</u>	<u>334,208</u>
<b>CREDITORS: Amounts falling due within one year</b>		<u>317,408</u>	<u>183,846</u>
<b>NET CURRENT ASSETS</b>		<u>141,907</u>	<u>150,362</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>188,157</u>	<u>160,362</u>
<b>CAPITAL AND RESERVES</b>			
Called-up equity share capital	<b>3</b>	40	40
Profit and loss account		188,117	160,322
<b>SHAREHOLDERS' FUNDS</b>		<u>188,157</u>	<u>160,362</u>

The director is satisfied that the company is entitled to exemption from the provisions of the Companies Act 2006 (the Act) relating to the audit of the financial statements for the year by virtue of section 477, and that no member or members have requested an audit pursuant to section 476 of the Act

The director acknowledges his responsibility for

- (i) ensuring that the company keeps adequate accounting records which comply with section 386 of the Act, and
- (ii) preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its profit or loss for the financial year in accordance with the requirements of section 393, and which otherwise comply with the requirements of the Act relating to financial statements, so far as applicable to the company

These abbreviated accounts have been prepared in accordance with the special provisions for small companies under Part 15 of the Companies Act 2006

These abbreviated accounts were approved and signed by the director and authorised for issue on 21/3/2013

C Curwen  
Director



Company Registration Number 2645324

The notes on pages 3 to 4 form part of these abbreviated accounts

# **HALON AND REFRIGERANT SERVICES LIMITED**

## **NOTES TO THE ABBREVIATED ACCOUNTS**

**YEAR ENDED 30 SEPTEMBER 2012**

### **1. ACCOUNTING POLICIES**

#### **Basis of accounting**

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**

The turnover shown in the profit and loss account represents amounts invoiced during the year, exclusive of Value Added Tax

In respect of long-term contracts and contracts for on-going services, turnover represents the value of work done in the year, including estimates of amounts not invoiced. Turnover in respect of long-term contracts and contracts for on-going services is recognised by reference to the stage of completion

#### **Fixed assets**

All fixed assets are initially recorded at cost

#### **Depreciation**

Depreciation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful economic life of that asset as follows

Motor Vehicles	- 25% on reducing balance
Equipment	- 20% on reducing balance

#### **Operating lease agreements**

Rentals applicable to operating leases where substantially all of the benefits and risks of ownership remain with the lessor are charged against profits on a straight line basis over the period of the lease

#### **Financial instruments**

Financial instruments are classified and accounted for, according to the substance of the contractual arrangement, as either 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

# HALON AND REFRIGERANT SERVICES LIMITED

## NOTES TO THE ABBREVIATED ACCOUNTS

YEAR ENDED 30 SEPTEMBER 2012

### 2. FIXED ASSETS

	Tangible Assets £	Investments £	Total £
<b>COST</b>			
At 1 October 2011	–	10,000	10,000
Additions	34,591	10,000	44,591
<b>At 30 September 2012</b>	<u>34,591</u>	<u>20,000</u>	<u>54,591</u>
<b>DEPRECIATION</b>			
Charge for year	8,341	–	8,341
<b>At 30 September 2012</b>	<u>8,341</u>	<u>–</u>	<u>8,341</u>
<b>NET BOOK VALUE</b>			
<b>At 30 September 2012</b>	<u>26,250</u>	<u>20,000</u>	<u>46,250</u>
At 30 September 2011	<u>–</u>	<u>10,000</u>	<u>10,000</u>

### 3. SHARE CAPITAL

Authorised share capital:

	2012 £	2011 £
5,000 Ordinary shares of £1 each	<u>5,000</u>	<u>5,000</u>

Allotted, called up and fully paid:

	2012 No	£	2011 No	£
40 Ordinary shares of £1 each	<u>40</u>	<u>40</u>	<u>40</u>	<u>40</u>