

REGISTERED NUMBER: 03385074 (England and Wales)

ABBREVIATED ACCOUNTS FOR THE YEAR ENDED 30 SEPTEMBER 2016

FOR

ALLWEATHER REFRIGERATION LIMITED

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FOR THE YEAR ENDED 30 SEPTEMBER 2016

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ABBREVIATED BALANCE SHEET
30 SEPTEMBER 2016

	Notes	2016 £	£	2015 £	£
FIXED ASSETS					
Tangible assets	2		49,120		52,403
CURRENT ASSETS					
Stocks		1,350		1,072	
Debtors		440,125		541,271	
Cash at bank and in hand		<u>326,048</u>		<u>537,353</u>	
		767,523		1,079,696	
CREDITORS					
Amounts falling due within one year		<u>373,452</u>		<u>688,834</u>	
NET CURRENT ASSETS			<u>394,071</u>		<u>390,862</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			443,191		443,265
CREDITORS					
Amounts falling due after more than one year			(26,385)		(31,830)
PROVISIONS FOR LIABILITIES			<u>(9,827)</u>		<u>(10,484)</u>
NET ASSETS			<u>406,979</u>		<u>400,951</u>
CAPITAL AND RESERVES					
Called up share capital	3		8,000		8,000
Capital redemption reserve			12,000		12,000
Profit and loss account			<u>386,979</u>		<u>380,951</u>
SHAREHOLDERS' FUNDS			<u>406,979</u>		<u>400,951</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 September 2016.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 September 2016 in accordance with Section 476 of the Companies Act 2006.

The director acknowledges his 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.

ABBREVIATED BALANCE SHEET - continued
30 SEPTEMBER 2016

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 director on 16 December 2016 and were signed by:

C S Richards - Director

NOTES TO THE ABBREVIATED ACCOUNTS
FOR THE YEAR ENDED 30 SEPTEMBER 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

Turnover comprises the value of goods and services supplied by the company, 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 or, if held under a finance lease, over the lease term, whichever is the shorter.

Tools and equipment	- 20% on reducing balance
Motor vehicles	- 25% on reducing balance
Computer equipment	- 33% on cost

Stocks

Stocks and work in progress are valued at the lower of cost and net realisable value after making due allowance for obsolete and slow-moving stocks. Cost includes all direct expenditure in bringing each item to its present location and condition. Net realisable value is based on the estimated selling price, net of disposal costs in the normal course of business.

Deferred tax

Provision is made in full for all taxation deferred in respect of timing differences that have originated but not reversed by the balance sheet date, except for gains on disposal of fixed assets which will be rolled over into replacement assets. No provision is made for taxation on permanent differences.

Deferred tax assets are recognised to the extent that it is more likely than not that they will be recovered.

Hire purchase and leasing commitments

Assets obtained under hire purchase contracts and finance leases are capitalised as tangible fixed assets. Assets acquired by finance lease are depreciated over the shorter of the lease term and their useful lives. Assets acquired by hire purchase are depreciated over their useful lives. Finance leases are those where substantially all of the benefits and risks of ownership are assumed by the company. Obligations under such agreements are included in creditors net of the finance charge allocated to future profits. The finance element of the rental payment is charged to the profit and loss account so as to produce a constant periodic rate of charge on the new obligation outstanding in each period.

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.

Dividends

The director does not believe that the application of Financial Reporting Standard 21 (implemented through the Financial Reporting Standard for Smaller Entities, effective April 2008) would give a true and fair view of the company's retained profits and position at the Balance Sheet date.

In order to match dividends declared against the period in which the profits giving rise to those dividends are earned, the company's policy is to provide in the accounts for final dividends to be proposed at the subsequent Annual General Meeting. This is considered to result in a more prudent reflection of the financial position at the Balance Sheet date.

NOTES TO THE ABBREVIATED ACCOUNTS - continued
FOR THE YEAR ENDED 30 SEPTEMBER 2016

2. TANGIBLE FIXED ASSETS

	Total £
COST	
At 1 October 2015	84,597
Additions	<u>10,560</u>
At 30 September 2016	<u>95,157</u>
DEPRECIATION	
At 1 October 2015	32,194
Charge for year	<u>13,843</u>
At 30 September 2016	<u>46,037</u>
NET BOOK VALUE	
At 30 September 2016	<u>49,120</u>
At 30 September 2015	<u>52,403</u>

3. CALLED UP SHARE CAPITAL

Allotted, issued and fully paid:				
Number:	Class:	Nominal value:	2016 £	2015 £
8,000	Ordinary	£1	<u>8,000</u>	<u>8,000</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.