

Registered Number 04565936

A & G REFRIGERATION LIMITED

Abbreviated Accounts

31 December 2013

Abbreviated Balance Sheet as at 31 December 2013

	Notes	2013 £	2012 £
Fixed assets			
Intangible assets	2	-	-
Tangible assets	3	13,336	14,188
		<u>13,336</u>	<u>14,188</u>
Current assets			
Stocks		1,500	1,800
Debtors		16,295	20,595
Cash at bank and in hand		-	1,940
		<u>17,795</u>	<u>24,335</u>
Creditors: amounts falling due within one year	4	(22,037)	(22,659)
Net current assets (liabilities)		<u>(4,242)</u>	<u>1,676</u>
Total assets less current liabilities		<u>9,094</u>	<u>15,864</u>
Creditors: amounts falling due after more than one year	4	(5,403)	(12,472)
Provisions for liabilities		(2,221)	(2,293)
Total net assets (liabilities)		<u>1,470</u>	<u>1,099</u>
Capital and reserves			
Called up share capital	5	2	2
Profit and loss account		1,468	1,097
Shareholders' funds		<u>1,470</u>	<u>1,099</u>

- For the year ending 31 December 2013 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.
- The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.
- These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

Approved by the Board on 22 September 2014

And signed on their behalf by:

A PROCTER, Director

Notes to the Abbreviated Accounts for the period ended 31 December 2013

1 Accounting Policies

Basis of measurement and preparation of accounts

The accounts have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities effective April 2008.

Turnover policy

The turnover shown in the profit and loss account represents the invoice value of goods supplied and services provided during the year, exclusive of Value Added Tax.

Tangible assets depreciation policy

Equipment - 15% per annum reducing balance

Motor Vehicles - 25% per annum reducing balance

Intangible assets amortisation policy

Goodwill - Over 10 years

Other accounting policies

Stocks - Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Hire Purchase Agreements - Assets held under hire purchase agreements are capitalised and disclosed under tangible fixed assets at their fair value. The capital element of the future payments is treated as a liability and the interest is charged to the profit and loss account on a straight line basis.

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.

2 Intangible fixed assets

	£
Cost	
At 1 January 2013	50,000
Additions	-
Disposals	-
Revaluations	-
Transfers	-
At 31 December 2013	<u>50,000</u>
Amortisation	
At 1 January 2013	50,000
Charge for the year	-
On disposals	<u>-</u>

At 31 December 2013	50,000
Net book values	
At 31 December 2013	0
At 31 December 2012	0

3 Tangible fixed assets

	£
Cost	
At 1 January 2013	33,499
Additions	2,516
Disposals	-
Revaluations	-
Transfers	-
At 31 December 2013	36,015
Depreciation	
At 1 January 2013	19,311
Charge for the year	3,368
On disposals	-
At 31 December 2013	22,679
Net book values	
At 31 December 2013	13,336
At 31 December 2012	14,188

4 Creditors

	2013	2012
	£	£
Secured Debts	5,255	6,896

5 Called Up Share Capital

Allotted, called up and fully paid:

	2013	2012
	£	£
2 Ordinary shares of £1 each	2	2

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