

Registered number 4821078

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**A&C Coldrooms/Refrigeration Ltd**

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**UNAUDITED ACCOUNTS**

**FOR THE YEAR ENDED 31/07/2010**

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**Prepared By  
Riverview Accountancy Services Ltd**

THURSDAY



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03/02/2011

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COMPANIES HOUSE

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**A&C Coldrooms/Refrigeration Ltd**

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**ACCOUNTS  
FOR THE YEAR ENDED 31/07/2010**

**DIRECTORS**

B Ainsley  
A Corner

**REGISTERED OFFICE**

Business and Innovation Centre  
Sunderland Enterprise Park  
Sunderland  
Tyne & Wear  
SR5 2TA

**COMPANY NUMBER**

4821078

**ACCOUNTANTS**

Riverview Accountancy Services Ltd  
2 Pickersgill Court  
Quaywest  
Sunderland  
SR5 2AQ

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**A&C Coldrooms/Refrigeration Ltd**

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**ACCOUNTS  
FOR THE YEAR ENDED 31/07/2010**

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**DIRECTORS' REPORT  
FOR THE YEAR ENDED 31/07/2010**

The directors present their report and accounts for the year ended 31/07/2010

**PRINCIPAL ACTIVITIES**

The principal activity of the company in the year under review was refrigeration engineers

**DIRECTORS**

The directors who served during the year and their interests in the share capital of the company were as follows

	2010 No
B Ainsley	1
A Corner	1

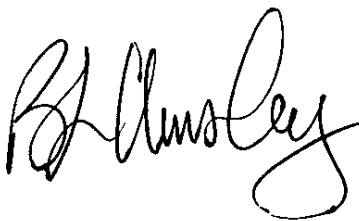
**POLITICAL AND CHARITABLE CONTRIBUTIONS**

During the year, the company made no donations exceeding £200

The report of the directors has been prepared in accordance with the special provisions within Part 15 of the Companies Act 2006

This report was approved by the board on 15/01/2011

B Ainsley  
Director



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**A&C Coldrooms/Refrigeration Ltd**

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**PROFIT AND LOSS ACCOUNT  
FOR THE YEAR ENDED 31/07/2010**

	<b>Notes</b>	<b>2010 £</b>
<b>TURNOVER</b>	<b>2</b>	<b>136,544</b>
Cost of sales		<u>(48,624)</u>
<b>GROSS PROFIT</b>		<b>87,920</b>
Administrative expenses		<u>(33,242)</u>
<b>OPERATING PROFIT</b>		<b>54,678</b>
Interest payable and similar charges	<b>3</b>	<u>(1,488)</u>
<b>PROFIT ON ORDINARY ACTIVITIES BEFORE TAXATION</b>	<b>4</b>	<b>53,190</b>
Tax on ordinary activities	<b>6</b>	<u>(9,283)</u>
<b>PROFIT ON ORDINARY ACTIVITIES AFTER TAXATION</b>		<b>43,907</b>
 <b>PROFIT FOR THE FINANCIAL YEAR</b>		 <u><u>43,907</u></u>

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A&C Coldrooms/Refrigeration Ltd

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**BALANCE SHEET AT 31/07/2010**

	Notes		2010 £
<b>FIXED ASSETS</b>			
Tangible assets	7,1b		<u>5,849</u>
<b>CURRENT ASSETS</b>			
Stock	1c	1,000	
Cash at bank and in hand		<u>44,903</u>	
		45,903	
<b>CREDITORS Amounts falling due within one year</b>	9	<u>26,771</u>	
<b>NET CURRENT ASSETS</b>			<u>19,132</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			<u>24,981</u>
<b>PROVISIONS FOR LIABILITIES AND CHARGES</b>	10		<u>283</u>
<b>NET ASSETS</b>			<u><u>24,698</u></u>
<b>CAPITAL AND RESERVES</b>			
Called up share capital	12		100
Profit and loss account	13		<u>24,598</u>
<b>TOTAL CAPITAL EMPLOYED</b>			<u><u>24,698</u></u>

For the year ending 31/07/2010 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

Signed on behalf of the board of directors

  
B Ainsley  
Director

Approved by the board 15/01/2011

NOTES TO THE BALANCE SHEET AT 31/07/2010

**1 ACCOUNTING POLICIES**

**1a Basis of accounting**

The financial statements have been prepared under the historical cost convention, as modified by the revaluation of certain fixed assets, and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008)

**1b Tangible fixed assets**

Fixed assets are shown at historical cost

Depreciation is provided, after taking account of any grants receivable, at the following annual rates in order to write off each asset over its estimated useful life

Fixtures and Fittings	%
Motor Cars	%

**1c Stocks**

Stock and work in progress are valued at the lower of cost and net realisable value, after due regard for obsolete and slow moving stocks

**1d Taxation**

Corporation tax payable is provided on taxable profits at the current rate

Provision is made for deferred taxation in so far as a liability or asset has arisen as a result of transactions that had occurred by the balance sheet date and have given rise to an obligation to pay more tax in the future, or the right to pay less tax in the future. An asset has not been recognised to the extent that the transfer of economic benefits in the future is uncertain. Deferred tax assets and liabilities recognised have not been discounted

**1e Turnover**

Turnover represents the invoiced value of goods and services supplied by the company, net of value added tax and trade discounts

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**A&C Coldrooms/Refrigeration Ltd**

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**2 TURNOVER**

The turnover and pre-tax result is attributable to refrigeration engineers. The turnover per market is given below

	<b>2010</b>
	<b>£</b>
Sales	136,544
	<u>136,544</u>

**3 INTEREST PAYABLE AND SIMILAR CHARGES**

	<b>2010</b>
	<b>£</b>
Hire purchase interest	1,488
	<u>1,488</u>

**4 OPERATING PROFIT**

	<b>2010</b>
	<b>£</b>
Operating Profit is stated after charging	
Depreciation	4,006
Directors' emoluments	10,000
	<u>14,006</u>

**5 DIRECTORS AND EMPLOYEES**

Particulars of employees (including directors) are shown below

Employee costs during the year amounted to	<b>2010</b>
	<b>£</b>
Wages and salaries	10,000
	<u>10,000</u>



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**A&C Coldrooms/Refrigeration Ltd**

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**6 TAX ON ORDINARY ACTIVITIES**

	<b>2010</b>
	<b>£</b>
Corporation tax	9,283
	<u>9,283</u>

**7 TANGIBLE FIXED ASSETS**

	<b>Fixtures and Fittings £</b>	<b>Motor Cars £</b>	<b>Total £</b>
<b>Cost</b>			
At 01/08/2009	3,232	20,995	24,227
Additions	-	17,184	17,184
Disposals	-	(14,415)	(14,415)
At 31/07/2010	<u>3,232</u>	<u>23,764</u>	<u>26,996</u>
<b>Depreciation</b>			
At 01/08/2009	1,442	15,698	17,140
For the year	448	3,559	4,007
At 31/07/2010	<u>1,890</u>	<u>19,257</u>	<u>21,147</u>
<b>Net Book Amounts</b>			
At 31/07/2010	<u>1,342</u>	<u>4,507</u>	<u>5,849</u>
At 31/07/2009	<u>1,790</u>	<u>5,297</u>	<u>7,087</u>

**8 STOCK**

	<b>2010</b>
	<b>£</b>
Stock comprises	
Stock	1,000
	<u>1,000</u>

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**A&C Coldrooms/Refrigeration Ltd**

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**9 CREDITORS AMOUNTS FALLING DUE WITHIN ONE YEAR**

	<b>2010</b>
	<b>£</b>
UK corporation tax	9,283
Taxation and social security	726
Other creditors	<u>16,762</u>
	<u><u>26,771</u></u>

**10 PROVISIONS FOR LIABILITIES AND CHARGES**

	<b>2010</b>
	<b>£</b>
Deferred taxation	<u>283</u>
	<u><u>283</u></u>

**11 DEFERRED TAXATION**

	<b>2010</b>
	<b>£</b>
Provision at the start of the period	(283)
Deferred tax charge in profit and loss account due to	
Provision at the end of the period	<u><u>(283)</u></u>

**12 SHARE CAPITAL**

	<b>2010</b>
	<b>£</b>
<b>Allotted, issued and fully paid</b>	
2 Ordinary shares of £ 1 each	<u>2</u>

**13 PROFIT AND LOSS ACCOUNT**

	<b>2010</b>
	<b>£</b>
Retained profit brought forward	10,691
Profit for the financial year after taxation	43,907
Dividends	<u>(30,000)</u>
<b>RETAINED PROFIT AT 31/07/2010</b>	<u><u>24,598</u></u>

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A&C Coldrooms/Refrigeration Ltd

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**14 DIVIDENDS**

**2010**

**£**

Ordinary dividends

Final paid

30,000

30,000

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A&C Coldrooms/Refrigeration Ltd

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TRADING AND PROFIT AND LOSS ACCOUNT  
FOR THE YEAR ENDED 31/07/2010

		2010 £
Turnover		136,544
Cost of Sales		
Stock at 31/07/2009	1,000	
Purchases	<u>48,624</u>	
	49,624	
Stock at 31/07/2010	<u>(1,000)</u>	
		<u>48,624</u>
Gross Profit		<u>87,920</u>
		87,920
Less		
Administrative expenses	33,242	
Interest payable	<u>1,488</u>	
		<u>34,730</u>
Net profit for the year before taxation		<u>53,190</u>
Taxation		<u>9,283</u>
Net profit for the year after taxation		<u>43,907</u>
Final dividends	<u>30,000</u>	
		<u>30,000</u>
		13,907
Retained profits brought forward		<u>10,691</u>
Retained profits carried forward		<u><u>24,598</u></u>

This page does not form part of the Company's Statutory Accounts and is prepared for the information of the Directors only

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A&C Coldrooms/Refrigeration Ltd

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**PROFIT AND LOSS ACCOUNT SUMMARIES  
FOR THE YEAR ENDED 31/07/2010**

	2010 £
<b>Cost of sales - purchases</b>	
Purchases	48,624
	<u>48,624</u>
<b>Interest payable and similar charges</b>	
Hire purchase interest	1,488
	<u>1,488</u>
<b>Administrative Expenses</b>	
Insurance	870
Rent	1,468
Repairs and renewals	372
Directors remuneration	10,000
Computer costs	222
Motor expenses	12,122
Accountancy fees	2,070
Protective clothing	119
Stationery & office supplies	281
Telephone	1,467
Bank charges	433
<b>Depreciation and Amortisation</b>	
Depreciation of commercial vehicles	4,006
Profit on motor cars disposal	(188)
	<u>33,242</u>

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