

**REGISTERED NUMBER: 04991555 (England and Wales)**

**ABBREVIATED UNAUDITED ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2013**

**FOR**

**B&B AIR CONDITIONING & REFRIGERATION LTD**

**CONTENTS OF THE ABBREVIATED ACCOUNTS  
FOR THE YEAR ENDED 31 MARCH 2013**

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	<b>Page</b>
<b>Company Information</b>	1
<b>Abbreviated Balance Sheet</b>	2
<b>Notes to the Abbreviated Accounts</b>	3
<b>Report of the Accountants</b>	5

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**B&B AIR CONDITIONING & REFRIGERATION LTD**

**COMPANY INFORMATION  
FOR THE YEAR ENDED 31 MARCH 2013**

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**DIRECTORS:** B Flowers (Snr)  
B Flowers (Jnr)

**SECRETARY:** B Flowers (Snr)

**REGISTERED OFFICE:** 30 Chipchase Court  
Woodstone Village  
Houghton le Spring  
Co. Durham  
DH4 6TT

**REGISTERED NUMBER:** 04991555 (England and Wales)

**ACCOUNTANTS:** McCready Page Accountants  
511 Durham Road  
Low Fell  
Gateshead  
Tyne and Wear  
NE9 5EY

**ABBREVIATED BALANCE SHEET**

**31 MARCH 2013**

	Notes	31/3/13 £	£	31/3/12 £	£
<b>FIXED ASSETS</b>					
Intangible assets	2		<b>29,700</b>		32,400
Tangible assets	3		<b>11,059</b>		3,195
			<b>40,759</b>		35,595
<b>CURRENT ASSETS</b>					
Debtors		-		2,454	
Cash at bank and in hand		<b>11,485</b>		20,459	
		<b>11,485</b>		22,913	
<b>CREDITORS</b>					
Amounts falling due within one year		<b>21,698</b>		27,044	
<b>NET CURRENT LIABILITIES</b>			<b>(10,213)</b>		(4,131)
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			<b>30,546</b>		31,464
<b>CAPITAL AND RESERVES</b>					
Called up share capital	4		<b>2</b>		2
Profit and loss account			<b>30,544</b>		31,462
<b>SHAREHOLDERS' FUNDS</b>			<b>30,546</b>		31,464

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2013.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2013 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 19 December 2013 and were signed on its behalf by:

B Flowers (Jnr) - Director

The notes form part of these abbreviated accounts

**NOTES TO THE ABBREVIATED ACCOUNTS  
FOR THE YEAR ENDED 31 MARCH 2013**

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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 net invoiced sales of goods, excluding value added tax.

**Goodwill**

Goodwill, being the amount paid in connection with the acquisition of a business in 2004, is being amortised evenly over its estimated useful life of twenty years.

**Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Plant and machinery	- 25% on reducing balance
Motor vehicles	- 25% on reducing balance

**Deferred tax**

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date.

**Hire purchase and leasing commitments**

Rentals paid under operating leases are charged to the profit and loss account on a straight line basis over the period of the lease.

**2. INTANGIBLE FIXED ASSETS**

	<b>Total £</b>
<b>COST</b>	
At 1 April 2012 and 31 March 2013	<u><b>54,000</b></u>
<b>AMORTISATION</b>	
At 1 April 2012	<b>21,600</b>
Amortisation for year	<u><b>2,700</b></u>
At 31 March 2013	<u><b>24,300</b></u>
<b>NET BOOK VALUE</b>	
At 31 March 2013	<u><b>29,700</b></u>
At 31 March 2012	<u><b>32,400</b></u>

**NOTES TO THE ABBREVIATED ACCOUNTS - continued**  
**FOR THE YEAR ENDED 31 MARCH 2013**

**3. TANGIBLE FIXED ASSETS**

	<b>Total £</b>
<b>COST</b>	
At 1 April 2012	17,687
Additions	13,917
Disposals	(9,970)
At 31 March 2013	<u>21,634</u>
<b>DEPRECIATION</b>	
At 1 April 2012	14,492
Charge for year	3,686
Eliminated on disposal	(7,603)
At 31 March 2013	<u>10,575</u>
<b>NET BOOK VALUE</b>	
At 31 March 2013	<u>11,059</u>
At 31 March 2012	<u>3,195</u>

**4. CALLED UP SHARE CAPITAL**

Allotted, issued and fully paid:

Number:	Class:	Nominal value:	31/3/13 £	31/3/12 £
2	Ordinary	£1	<u>2</u>	<u>2</u>

**5. DIRECTORS' ADVANCES, CREDITS AND GUARANTEES**

The company was under the control of the directors throughout the period. The directors are personally interested in 100% of the issued share capital. There were no transactions during the year between the company and the directors other than those disclosed.

**B&B AIR CONDITIONING & REFRIGERATION LTD**

**REPORT OF THE ACCOUNTANTS TO THE DIRECTORS OF  
B&B AIR CONDITIONING & REFRIGERATION LTD**

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**The following reproduces the text of the report prepared for the directors in respect of the company's annual unaudited financial statements, from which the unaudited abbreviated accounts (set out on pages two to four) have been prepared.**

As described on the balance sheet you are responsible for the preparation of the financial statements for the year ended 31 March 2013 set out on pages nil to nil and you consider that the company is exempt from an audit.

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

McCready Page Accountants  
511 Durham Road  
Low Fell  
Gateshead  
Tynes and Wear  
NE9 5EY

19 December 2013

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.