

Registered number
05536351

A M J REFRIGERATION & AIR CONDITIONING LIMITED

Abbreviated Accounts

31 March 2014

A M J REFRIGERATION & AIR CONDITIONING LIMITED**Registered number:** 05536351**Abbreviated Balance Sheet****as at 31 March 2014**

	Notes	2014	2013
		£	£
Fixed assets			
Tangible assets	3	4,344	4,702
Current assets			
Debtors		1,519	4,830
Cash at bank and in hand		55,519	53,195
		<u>57,038</u>	<u>58,025</u>
Creditors: amounts falling due within one year		<u>(61,010)</u>	<u>(61,443)</u>
Net current liabilities		(3,972)	(3,418)
Total assets less current liabilities		<u>372</u>	<u>1,284</u>
Provisions for liabilities		(604)	(725)
Net (liabilities)/assets		<u>(232)</u>	<u>559</u>
Capital and reserves			
Called up share capital	4	10	10
Profit and loss account		(242)	549
Shareholder's funds		<u>(232)</u>	<u>559</u>

The director is satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

The member has not required the company to obtain an audit in accordance with section 476 of the Act.

The director acknowledges his responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The accounts have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006 applicable to companies subject to the small companies regime.

A M JOLLEY

Director

Approved by the director on 04/11/2014

A M J REFRIGERATION & AIR CONDITIONING LIMITED

Notes to the Abbreviated Accounts

for the year ended 31 March 2014

1 Accounting policies

Basis of preparation

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

Turnover represents the value, net of value added tax and discounts, of goods provided to customers and work carried out in respect of services provided to customers.

Depreciation

Depreciation has been provided at the following rates in order to write off the assets over their estimated useful lives.

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

Stocks

Stock is valued at the lower of cost and net realisable value.

Deferred taxation

Full provision is made for deferred taxation resulting from timing differences between the recognition of gains and losses in the accounts and their recognition for tax purposes. Deferred taxation is calculated on an un-discounted basis at the tax rates which are expected to apply in the periods when the timing differences will reverse.

2 Intangible fixed assets £

Cost

At 1 April 2013	30,000
At 31 March 2014	<u>30,000</u>

Amortisation

At 1 April 2013	30,000
At 31 March 2014	<u>30,000</u>

Net book value

At 31 March 2014	<u>-</u>
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3 Tangible fixed assets £

Cost

At 1 April 2013	14,832
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Additions	1,097
Disposals	(64)
At 31 March 2014	<u>15,865</u>

Depreciation

At 1 April 2013	10,130
Charge for the year	1,455
On disposals	(64)
At 31 March 2014	<u>11,521</u>

Net book value

At 31 March 2014	<u>4,344</u>
At 31 March 2013	<u>4,702</u>

4 Share capital	Nominal value	2014 Number	2014 £	2013 £
Allotted, called up and fully paid:				
Ordinary shares	£1 each	10	<u>10</u>	<u>10</u>

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