

**LONGHURST REFRIGERATION LTD
ABBREVIATED ACCOUNTS
FOR THE YEAR ENDED 30 SEPTEMBER 2016**

KITE ACCOUNTANTS

LOMBARD HOUSE BUSINESS CENTRE
12-17 UPPER BRIDGE STREET
CANTERBURY
KENT
CT1 2NF

LONGHURST REFRIGERATION LTD
Company No. 9204528
Abbreviated Balance Sheet 30 September 2016

		2016	
	Notes	£	£
FIXED ASSETS			
Tangible Assets	2		43,044
			<hr/>
			43,044
CURRENT ASSETS			
Stocks		99,286	
Debtors		124,824	
Cash at bank and in hand		9,303	
		<hr/>	
		233,413	
Creditors: Amounts Falling Due Within One Year		<hr/>	(88,905)
NET CURRENT ASSETS (LIABILITIES)			<hr/> 144,508
TOTAL ASSETS LESS CURRENT LIABILITIES			<hr/> 187,552
NET ASSETS			<hr/> 187,552
CAPITAL AND RESERVES			
Called up share capital	3		100
Profit and Loss Account			187,452
			<hr/>
SHAREHOLDERS' FUNDS			<hr/> 187,552

LONGHURST REFRIGERATION LTD
Company No. 9204528
Abbreviated Balance Sheet (continued) 30 September 2016

For the year ending 30 September 2016 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- 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 abbreviated accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with the Financial Reporting Standard for Smaller Entities (effective 2015).

On behalf of the board

Mrs DENISE LONGHURST

24/05/2017

LONGHURST REFRIGERATION LTD
Notes to the Abbreviated Accounts
For The Year Ended 30 September 2016

1. Accounting Policies

1.1. Basis of Preparation of Financial Statements

The financial statements are prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2015).

1.2. Turnover

Turnover comprises the invoiced value of goods and services supplied by the company, net of Value Added Tax and trade discounts.

1.3. Tangible Fixed Assets and Depreciation

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost of the fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Plant & Machinery	18%
Motor Vehicles	18%
Fixtures & Fittings	20%
Computer Equipment	18%

1.4. Stocks and Work in Progress

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 costs and an appropriate proportion of fixed and variable overheads. Work-in-progress is reflected in the accounts on a contract by contract basis by recording turnover and related costs as contract activity progresses.

2. Tangible Assets

	Total
Cost	£
As at 1 October 2015	26,307
Additions	26,757
As at 30 September 2016	<u>53,064</u>
Depreciation	
As at 1 October 2015	-
Provided during the period	10,020
As at 30 September 2016	<u>10,020</u>
Net Book Value	
As at 30 September 2016	<u>43,044</u>
As at 1 October 2015	<u>26,307</u>

3. Share Capital

	Value	Number	2016
	£		£
Allotted, called up and fully paid			
Ordinary shares	1.00	<u>100</u>	<u>100</u>

4. Transactions With and Loans to Directors

Dividends paid to directors

LONGHURST REFRIGERATION LTD
Notes to the Abbreviated Accounts (continued)
For The Year Ended 30 September 2016

5. Ultimate Controlling Party

The company's ultimate controlling party is by virtue of his ownership of 100% of the issued share capital in the company.

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.