

**LONGHURST REFRIGERATION LTD
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2017**

KITE ACCOUNTANTS

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

LONGHURST REFRIGERATION LTD
Unaudited Financial Statements
For The Year Ended 30 September 2017

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LONGHURST REFRIGERATION LTD
Balance Sheet
As at 30 September 2017

Registered number: 9204528

		2017	
	Notes	£	£
FIXED ASSETS			
Tangible Assets	3		36,020
			<u>36,020</u>
CURRENT ASSETS			
Stocks	4	172,479	
Debtors	5	163,688	
Cash at bank and in hand		9,765	
		<u>345,932</u>	
Creditors: Amounts Falling Due Within One Year	6	<u>(182,400)</u>	
NET CURRENT ASSETS (LIABILITIES)			<u>163,532</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			<u>199,552</u>
NET ASSETS			<u>199,552</u>
CAPITAL AND RESERVES			
Called up share capital	7		100
Profit and Loss Account			<u>199,452</u>
SHAREHOLDERS' FUNDS			<u>199,552</u>

LONGHURST REFRIGERATION LTD
Balance Sheet (continued)
As at 30 September 2017

For the year ending 30 September 2017 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 accounts have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies' regime.
- The company has taken advantage of section 444(1) of the Companies Act 2006 and opted not to deliver to the registrar a copy of the company's Profit and Loss Account.

On behalf of the board

Mrs DENISE LONGHURST

27/03/2018

The notes on pages 3 to 5 form part of these financial statements.

LONGHURST REFRIGERATION LTD
Notes to the Unaudited Accounts
For The Year Ended 30 September 2017

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 FRS 102 Section 1A Small Entities - The Financial Reporting Standard applicable in the UK and Republic of Ireland and the Companies Act 2006.

1.2. Turnover

Turnover is measured at the fair value of the consideration received or receivable, net of discounts and value added taxes. Turnover includes revenue earned from the sale of goods and from the rendering of services. Turnover is reduced for estimated customer returns, rebates and other similar allowances.

Sale of goods

Turnover from the sale of goods is recognised when the significant risks and rewards of ownership of the goods has transferred to the buyer. This is usually at the point that the customer has signed for the delivery of the goods.

Rendering of services

Turnover from the rendering of services is recognised by reference to the stage of completion of the contract. The stage of completion of a contract is measured by comparing the costs incurred for work performed to date to the total estimated contract costs. Turnover is only recognised to the extent of recoverable expenses when the outcome of a contract cannot be estimated reliably.

1.3. Tangible Fixed Assets and Depreciation

Tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. 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. Average Number of Employees

Average number of employees, including directors, during the year was as follows:

LONGHURST REFRIGERATION LTD
Notes to the Unaudited Accounts (continued)
For The Year Ended 30 September 2017

3. Tangible Assets

	Plant & Machinery	Motor Vehicles	Fixtures & Fittings	Computer Equipment	Total
	£	£	£	£	£
Cost					
As at 1 October 2016	14,022	7,902	18,734	2,386	43,044
Additions	-	-	1,339	-	1,339
As at 30 September 2017	<u>14,022</u>	<u>7,902</u>	<u>20,073</u>	<u>2,386</u>	<u>44,383</u>
Depreciation					
As at 1 October 2016	-	-	-	-	-
Provided during the period	2,765	1,422	3,747	429	8,363
As at 30 September 2017	<u>2,765</u>	<u>1,422</u>	<u>3,747</u>	<u>429</u>	<u>8,363</u>
Net Book Value					
As at 30 September 2017	<u>11,257</u>	<u>6,480</u>	<u>16,326</u>	<u>1,957</u>	<u>36,020</u>
As at 1 October 2016	<u>14,022</u>	<u>7,902</u>	<u>18,734</u>	<u>2,386</u>	<u>43,044</u>

4. Stocks

	2017
	£
Stock	172,479
	<u>172,479</u>

5. Debtors

	2017
	£
Due within one year	
Trade debtors	163,688
	<u>163,688</u>

6. Creditors: Amounts Falling Due Within One Year

	2017
	£
Trade creditors	127,440
Bank loans and overdrafts	42,513
VAT	12,447
	<u>182,400</u>

LONGHURST REFRIGERATION LTD
Notes to the Unaudited Accounts (continued)
For The Year Ended 30 September 2017

7. Share Capital

	Value	Number	2017
Allotted, called up and fully paid	£		£
Ordinary shares	1,000	100	100

8. General Information

LONGHURST REFRIGERATION LTD is a private company, limited by shares, incorporated in England & Wales, registered number 9204528. The registered office is UNIT D2 LYMPNE INDUSTRIAL PARK, LYMPNE , HYTHE, KENT, CT21 4LR.

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.