

Registered Number NI046005

A & B REFRIGERATION & AIR CONDITIONING LTD

Abbreviated Accounts

31 August 2010

A & B REFRIGERATION & AIR CONDITIONING LTD

Registered Number NI046005

Balance Sheet as at 31 August 2010

	Notes	2010	2009
		£	£
Fixed assets			
Tangible	2	6,264	7,369
Total fixed assets		6,264	7,369
Current assets			
Stocks		192,075	184,650
Debtors		400,300	396,702
Cash at bank and in hand			38,879
Total current assets		592,375	620,231
Creditors: amounts falling due within one year		(371,462)	(412,221)
Net current assets		220,913	208,010
Total assets less current liabilities		227,177	215,379
Creditors: amounts falling due after one year			(1,949)
Total net Assets (liabilities)		227,177	213,430
Capital and reserves			
Called up share capital		10,000	10,000
Profit and loss account		217,177	203,430
Shareholders funds		227,177	213,430

- a. For the year ending 31 August 2010 the company was entitled to exemption under section 477(2) of the Companies Act 2006.
- b. The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006
- c. The directors acknowledge their responsibility for:
 - i. ensuring the company keeps accounting records which comply with Section 386; and
 - ii. preparing accounts which give a true and fair view of the state of affairs of the company as at the end of the financial year, and of its profit or loss for the financial year, in accordance with the requirements of section 393, and which otherwise comply with the requirements of the Companies Act relating to accounts, so far as is applicable to the company.
- d. These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

Approved by the board on 31 May 2011

And signed on their behalf by:

Leslie Brownlee, Director

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 1068 of the Companies Act 2006.

Notes to the abbreviated accounts

For the year ending 31 August 2010

1 Accounting policies

the accounts are prepared under the historical cost convention.

Turnover

Turnover represents amounts receivable for goods and services net of VAT and trade discounts.

Depreciation

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

Plant and Machinery	10.00% Straight Line
Fixtures and Fittings	15.00% Reducing Balance
Motor vehicles	25.00% Straight Line

2 Tangible fixed assets

Cost	£
At 31 August 2009	77,694
additions	
disposals	
revaluations	
transfers	
At 31 August 2010	<u>77,694</u>
Depreciation	
At 31 August 2009	70,325
Charge for year	1,105
on disposals	
At 31 August 2010	<u>71,430</u>
Net Book Value	
At 31 August 2009	7,369
At 31 August 2010	<u>6,264</u>

3 Transactions with directors

none

4 Related party disclosures

None