COMPANY REGISTRATION NUMBER 02234321

MOBILE FREEZER RENTALS LIMITED

UNAUDITED ABBREVIATED ACCOUNTS

30 APRIL 2012

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MOBILE FREEZER RENTALS LIMITED

ABBREVIATED ACCOUNTS

YEAR ENDED 30 APRIL 2012

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MOBILE FREEZER RENTALS LIMITED

ABBREVIATED BALANCE SHEET

30 APRIL 2012

	Note	2012 £	£	2011 £
FIXED ASSETS	2			
Tangible assets			1,382,919	1,486,909
CURRENT ASSETS				
Debtors		202,869		406,922
Cash at bank and in hand		15,046		20,066
		217,915		426,988
CREDITORS: Amounts falling due within one year		545,387		848,850
NET CURRENT LIABILITIES			(327,472)	(421,862)
TOTAL ASSETS LESS CURRENT LIABILITIES			1,055,447	1,065,047
CREDITORS: Amounts falling due after more than one year			106,666	155,131
PROVISIONS FOR LIABILITIES			142,038	147,986
			806,743	761,930
CAPITAL AND RESERVES				
Called-up equity share capital	3		1,000	1,000
Revaluation reserve			181,156	181,156
Profit and loss account			624,587	579,774
SHAREHOLDERS' FUNDS			806,743	761,930

The Balance sheet continues on the following page

The notes on pages 3 to 5 form part of these abbreviated accounts

MOBILE FREEZER RENTALS LIMITED

ABBREVIATED BALANCE SHEET *(continued)*

30 APRIL 2012

The directors are satisfied that the company is entitled to exemption from the provisions of the Companies Act 2006 (the Act) relating to the audit of the financial statements for the year by virtue of section 477, and that no member or members have requested an audit pursuant to section 476 of the Act

The directors acknowledge their responsibilities for

(i) ensuring that the company keeps adequate accounting records which comply with section 386 of the Act, and

(ii) preparing financial statements 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 Act relating to financial statements, so far as applicable to the company

These abbreviated accounts have been prepared in accordance with the special provisions for small companies under Part 15 of the Companies Act 2006

These abbreviated accounts were approved by the directors and authorised for issue on 19 September 2012 and are signed on their behalf by

C D Sadler

MR C D SADLER
Director

Company Registration Number 02234321

The notes on pages 3 to 5 form part of these abbreviated accounts.

MOBILE FREEZER RENTALS LIMITED

NOTES TO THE ABBREVIATED ACCOUNTS

YEAR ENDED 30 APRIL 2012

1. ACCOUNTING POLICIES

Basis of accounting

The financial statements have been prepared under the historical cost convention, modified to include the revaluation of certain fixed assets, and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008)

Turnover

The turnover shown in the profit and loss account represents amounts invoiced during the year, exclusive of Value Added Tax

Fixed assets

All fixed assets are initially recorded at cost

Depreciation

Depreciation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful economic life of that asset as follows

Plant & Machinery	-	5% reducing balance
Fixtures & Fittings	-	15% reducing balance
Motor Vehicles	-	15% reducing balance

No depreciation is charged on the freehold property as the directors have adopted a policy of continual maintenance which will maintain the ultimate residual value

Hire purchase agreements

Assets held under hire purchase agreements are capitalised and disclosed under tangible fixed assets at their fair value The capital element of the future payments is treated as a liability and the interest is charged to the profit and loss account on a straight line basis

Operating lease agreements

Rentals applicable to operating leases where substantially all of the benefits and risks of ownership remain with the lessor are charged against profits on a straight line basis over the period of the lease

Pension costs

The company operates a defined contribution pension scheme for employees The assets of the scheme are held separately from those of the company The annual contributions payable are charged to the profit and loss account

1. ACCOUNTING POLICIES *(continued)*

Deferred taxation

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date where transactions or events have occurred at that date that will result in an obligation to pay more, or a right to pay less or to receive more tax, with the following exceptions

Provision is made for tax on gains arising from the revaluation (and similar fair value adjustments) of fixed assets, and gains on disposal of fixed assets that have been rolled over into replacement assets, only to the extent that, at the balance sheet date, there is a binding agreement to dispose of the assets concerned However, no provision is made where, on the basis of all available evidence at the balance sheet date, it is more likely than not that the taxable gain will be rolled over into replacement assets and charged to tax only where the replacement assets are sold

Deferred tax assets are recognised only to the extent that the directors consider that it is more likely than not that there will be suitable taxable profits from which the future reversal of the underlying timing differences can be deducted

Deferred tax is measured on an undiscounted basis at the tax rates that are expected to apply in the periods in which timing differences reverse, based on tax rates and laws enacted or substantively enacted at the balance sheet date

Financial instruments

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into An equity instrument is any contract that evidences a residual interest in the assets of the entity after deducting all of its financial liabilities

2. FIXED ASSETS

	Tangible Assets £
COST OR VALUATION	
At 1 May 2011	**2,382,105**
Additions	**16,946**
Disposals	**(156,799)**
At 30 April 2012	**2,242,252**
DEPRECIATION	
At 1 May 2011	**895,196**
Charge for year	**66,638**
On disposals	**(102,501)**
At 30 April 2012	**859,333**
NET BOOK VALUE	
At 30 April 2012	**1,382,919**
At 30 April 2011	1,486,909

3. SHARE CAPITAL

Authorised share capital:

	2012 £	2011 £
1,000 Ordinary shares of £1 each	**1,000**	1,000

Allotted, called up and fully paid:

	2012		2011	
	No	£	No	£
1,000 Ordinary shares of £1 each	**1,000**	**1,000**	1,000	1,000

MOBILE FREEZER RENTALS LIMITED

REPORT TO THE DIRECTORS ON THE PREPARATION OF THE UNAUDITED STATUTORY FINANCIAL STATEMENTS OF MOBILE FREEZER RENTALS LIMITED

YEAR ENDED 30 APRIL 2012

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the abbreviated accounts of Mobile Freezer Rentals Limited for the year ended 30 April 2012 as set out on pages 1 to 5 from the company's accounting records and from information and explanations you have given us

As a practising member firm of The Association of Chartered Certified Accountants, we are subject to its ethical and other professional requirements which are detailed at http //rulebook accaglobal com

Our work has been undertaken in accordance with the requirements of Association of Chartered Certified Accountants as detailed at www accaglobal com/factsheet163

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COLLETT HULANCE LLP
Chartered Certified Accountants

40 Kimbolton Road
Bedford
MK40 2NR

26th September 2012.