

Registered number  
04685321

## **D W Refrigeration Limited**

Abbreviated Accounts

31 March 2012



## **D W Refrigeration Limited**

### **Chartered Accountants' report to the board of directors on the preparation of the unaudited abbreviated accounts of D W Refrigeration Limited for the year ended 31 March 2012**

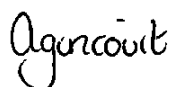
In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the abbreviated accounts of D W Refrigeration Limited for the year ended 31 March 2012 which comprise of the balance sheet and the related notes from the company's accounting records and from information and explanations you have given us

As a practising member firm of the Institute of Chartered Accountants in England and Wales, we are subject to its ethical and other professional requirements which are detailed at [icaew.com/membershandbook](http://icaew.com/membershandbook)

This report is made solely to the Board of Directors of D W Refrigeration Limited, as a body, in accordance with the terms of our engagement letter. Our work has been undertaken solely to prepare for your approval the accounts of D W Refrigeration Limited and state those matters that we have agreed to state to the Board of Directors of D W Refrigeration Limited, as a body, in this report in accordance with AAF 2/10 as detailed at [icaew.com/compilation](http://icaew.com/compilation). To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than D W Refrigeration Limited and its Board of Directors as a body for our work or for this report.

It is your duty to ensure that D W Refrigeration Limited has kept adequate accounting records and to prepare statutory accounts that give a true and fair view of the assets, liabilities, financial position and loss of D W Refrigeration Limited. You consider that D W Refrigeration Limited is exempt from the statutory audit requirement for the year.

We have not been instructed to carry out an audit or a review of the accounts of D W Refrigeration Limited. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the abbreviated accounts.



**Agincourt**  
**Chartered Accountants**  
9 Deryn Court  
Pentwyn Business Centre  
Wharfedale Road  
Cardiff  
CF23 7HA

26 September 2012

**D W Refrigeration Limited**  
**Registered number:**  
**Abbreviated Balance Sheet**  
**as at 31 March 2012**

04685321

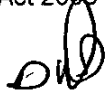
|                                                       | Notes | 2012<br>£       | 2011<br>£     |
|-------------------------------------------------------|-------|-----------------|---------------|
| <b>Fixed assets</b>                                   |       |                 |               |
| Tangible assets                                       | 2     | 10,295          | 8,970         |
| <b>Current assets</b>                                 |       |                 |               |
| Debtors                                               |       | 50,970          | 181,037       |
| <b>Creditors' amounts falling due within one year</b> |       | (117,855)       | (169,753)     |
| <b>Net current (liabilities)/assets</b>               |       | (66,885)        | 11,284        |
| <b>Total assets less current liabilities</b>          |       | (56,590)        | 20,254        |
| <b>Provisions for liabilities</b>                     |       | (658)           | -             |
| <b>Net (liabilities)/assets</b>                       |       | <u>(57,248)</u> | <u>20,254</u> |
| <b>Capital and reserves</b>                           |       |                 |               |
| Called up share capital                               | 3     | 4               | 4             |
| Profit and loss account                               |       | (57,252)        | 20,250        |
| <b>Shareholders' funds</b>                            |       | <u>(57,248)</u> | <u>20,254</u> |

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

Members have not required the company to obtain an audit in accordance with section 476 of the Act

The directors acknowledge their 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



**D Whitcombe**  
**Director**

Approved by the board on 26 September 2012

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**D W Refrigeration Limited**  
**Notes to the Abbreviated Accounts**  
**for the year ended 31 March 2012**

**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)

***Going Concern***

The director has a reasonable expectation that the company has adequate resources to continue in operational existence for the foreseeable future. For these reasons, they continue to adopt the going concern basis in preparing the annual report and accounts

***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 | 20% straight line |
| Motor vehicles      | 25% straight line |

***Taxation***

The charge for taxation is based on the profit for the period as adjusted for tax purposes

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

***Leasing and hire purchase commitments***

Rentals paid under operating leases are charged to income on a straight line basis over the lease term

***Pensions***

The company operates a defined contribution pension scheme. Contributions are charged to the profit and loss account as they become payable in accordance with the rules of the scheme

**D W Refrigeration Limited**  
**Notes to the Abbreviated Accounts**  
**for the year ended 31 March 2012**

**2 Tangible fixed assets**

£

**Cost**

|                  |                      |
|------------------|----------------------|
| At 1 April 2011  | 73,861               |
| Additions        | <u>5,123</u>         |
| At 31 March 2012 | <u><u>78,984</u></u> |

**Depreciation**

|                     |                      |
|---------------------|----------------------|
| At 1 April 2011     | 64,891               |
| Charge for the year | <u>3,798</u>         |
| At 31 March 2012    | <u><u>68,689</u></u> |

**Net book value**

|                  |                      |
|------------------|----------------------|
| At 31 March 2012 | <u><u>10,295</u></u> |
| At 31 March 2011 | <u><u>8,970</u></u>  |

**3 Share capital**

**Nominal  
value**

**2012  
Number**

**2012  
£**

**2011  
£**

Allotted, called up and fully paid  
Ordinary shares

£1 each

4

4

4