

**ABBREVIATED UNAUDITED ACCOUNTS  
FOR THE YEAR ENDED 31 MARCH 2016  
FOR  
D W REFRIGERATION LIMITED**

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FOR THE YEAR ENDED 31 MARCH 2016**

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**D W REFRIGERATION LIMITED**

**COMPANY INFORMATION  
FOR THE YEAR ENDED 31 MARCH 2016**

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**DIRECTOR:** D J Whitcombe

**SECRETARY:** A Whitcombe

**REGISTERED OFFICE:** 82 Severn Road  
Canton  
Cardiff  
CF11 9EA

**REGISTERED NUMBER:** 04685321 (England and Wales)

**ACCOUNTANTS:** Graham Paul Chartered Accountants  
5 Ash Tree Court  
Woodsy Close  
Cardiff Gate Business Park  
Cardiff  
CF23 8RW

**ABBREVIATED BALANCE SHEET**  
**31 MARCH 2016**

|                                              | Notes | 2016<br>£      | £             | 2015<br>£      | £             |
|----------------------------------------------|-------|----------------|---------------|----------------|---------------|
| <b>FIXED ASSETS</b>                          |       |                |               |                |               |
| Tangible assets                              | 2     |                | 6,545         |                | 3,817         |
| <b>CURRENT ASSETS</b>                        |       |                |               |                |               |
| Stocks                                       |       | 25,000         |               | 20,000         |               |
| Debtors                                      |       | <u>182,994</u> |               | <u>127,199</u> |               |
|                                              |       | 207,994        |               | 147,199        |               |
| <b>CREDITORS</b>                             |       |                |               |                |               |
| Amounts falling due within one year          |       | <u>153,442</u> |               | <u>100,207</u> |               |
| <b>NET CURRENT ASSETS</b>                    |       |                | <u>54,552</u> |                | <u>46,992</u> |
| <b>TOTAL ASSETS LESS CURRENT LIABILITIES</b> |       |                | 61,097        |                | 50,809        |
| <b>PROVISIONS FOR LIABILITIES</b>            |       |                | <u>676</u>    |                | <u>-</u>      |
| <b>NET ASSETS</b>                            |       |                | <u>60,421</u> |                | <u>50,809</u> |
| <b>CAPITAL AND RESERVES</b>                  |       |                |               |                |               |
| Called up share capital                      | 3     |                | 4             |                | 4             |
| Profit and loss account                      |       |                | <u>60,417</u> |                | <u>50,805</u> |
| <b>SHAREHOLDERS' FUNDS</b>                   |       |                | <u>60,421</u> |                | <u>50,809</u> |

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2016.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2016 in accordance with Section 476 of the Companies Act 2006.

The director acknowledges his responsibilities for:

- (a) ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of each financial year and of its profit or loss for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.
- (b)

The abbreviated accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

The financial statements were approved by the director on 18 January 2017 and were signed by:

D J Whitcombe - Director

**NOTES TO THE ABBREVIATED ACCOUNTS  
FOR THE YEAR ENDED 31 MARCH 2016**

**1. ACCOUNTING POLICIES**

**Accounting convention**

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

**Turnover**

Turnover represents net invoiced sales of goods and services, excluding value added tax, except in respect of service contracts where turnover is recognised when the company obtains the right to consideration.

**Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

|                     |               |
|---------------------|---------------|
| Plant and machinery | - 20% on cost |
| Motor vehicles      | - 25% on cost |

**Stocks**

Work in progress is valued at the lower of cost and net realisable value.

Cost includes all direct expenditure and an appropriate proportion of fixed and variable overheads.

**Deferred tax**

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date.

**Hire purchase and leasing commitments**

Rentals paid under operating leases are charged to the profit and loss account on a straight line basis over the period of the lease.

**Pension costs and other post-retirement benefits**

The company pays into a personal pension scheme of the directors. Contributions payable to the scheme are charged to the profit and loss account in the period to which they relate.

**2. TANGIBLE FIXED ASSETS**

|                       | Total<br>£    |
|-----------------------|---------------|
| <b>COST</b>           |               |
| At 1 April 2015       | 84,492        |
| Additions             | 6,355         |
| At 31 March 2016      | <u>90,847</u> |
| <b>DEPRECIATION</b>   |               |
| At 1 April 2015       | 80,675        |
| Charge for year       | 3,627         |
| At 31 March 2016      | <u>84,302</u> |
| <b>NET BOOK VALUE</b> |               |
| At 31 March 2016      | <u>6,545</u>  |
| At 31 March 2015      | <u>3,817</u>  |

NOTES TO THE ABBREVIATED ACCOUNTS - continued  
FOR THE YEAR ENDED 31 MARCH 2016

3. CALLED UP SHARE CAPITAL

Allotted, issued and fully paid:

| Number: | Class:     | Nominal<br>value: | 2016<br>£ | 2015<br>£ |
|---------|------------|-------------------|-----------|-----------|
| 2       | Ordinary A | £1                | 2         | 2         |
| 1       | Ordinary B | £1                | 1         | 1         |
| 1       | Ordinary C | £1                | 1         | 1         |
|         |            |                   | <u>4</u>  | <u>4</u>  |

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.