COMPANY REGISTRATION NUMBER 5358607

S M B REFRIGERATION LIMITED

UNAUDITED ABBREVIATED ACCOUNTS

31 MARCH 2008

HOWELL DAVIES LIMITED
Chartered Accountants
Tudor House
37a Birmingham New Road
Wolverhampton
West Midlands
WV4 6BL

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S M B REFRIGERATION LIMITED

ABBREVIATED ACCOUNTS

YEAR ENDED 31 MARCH 2008

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S M B REFRIGERATION LIMITED

ACCOUNTANTS' REPORT TO THE DIRECTOR OF S M B REFRIGERATION LIMITED

YEAR ENDED 31 MARCH 2008

In accordance with our terms of engagement, and in order to assist you to fulfil your duties under the Companies Act 1985, we have compiled the financial statements of the company which comprise the Balance Sheet and the related notes from the accounting records and information and explanations you have given to us.

This report is made to the Company's Director, in accordance with the terms of our engagement. Our work has been undertaken so that we might compile the financial statements that we have been engaged to compile, report to the Company's Director that we have done so, and state those matters that we have agreed to state to him in this report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Company and the Company's Director, for our work or for this report.

We have carried out this engagement in accordance with technical guidance issued by the Institute of Chartered Accountants in England and Wales and have complied with the ethical guidance laid down by the Institute relating to members undertaking the compilation of financial statements.

You have acknowledged on the balance sheet as at 31 March 2008 your duty to ensure that the company has kept proper accounting records and to prepare financial statements that give a true and fair view under the Companies Act 1985. You consider that the company is exempt from the statutory requirement for an audit for the year.

We have not been instructed to carry out an audit of the financial statements. 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 financial statements.

HOWELL DAVIES LIMITED
Chartered Accountants

Tudor House
37a Birmingham New Road
Wolverhampton
West Midlands
WV4 6BL

4 November 2008

S M B REFRIGERATION LIMITED

ABBREVIATED BALANCE SHEET

31 MARCH 2008

	Note	2008 £	£	2007 £	£
Fixed Assets	2				
Tangible assets			10,654		*5,887*
Current Assets					
Stocks		1,984		*1,890*	
Debtors		14,819		*14,518*	
Cash at bank and in hand		13,103		*19,321*	
		29,906		*35,729*	
Creditors: Amounts Falling due Within One Year		16,875		*21,772*	
Net Current Assets			13,031		*13,957*
Total Assets Less Current Liabilities			23,685		*19,844*
Creditors: Amounts Falling due after More than One Year			6,731		-
			16,954		*19,844*
Capital and Reserves					
Called-up equity share capital	3		1		*1*
Profit and loss account			16,953		*19,843*
Shareholders' Funds			16,954		*19,844*

The Balance sheet continues on the following page.

The notes on pages 4 to 5 form part of these abbreviated accounts.

The director is satisfied that the company is entitled to exemption from the provisions of the Companies Act 1985 (the Act) relating to the audit of the financial statements for the year by virtue of section 249A(1), and that no member or members have requested an audit pursuant to section 249B(2) of the Act.

The director acknowledges his responsibility for:

(i) ensuring that the company keeps proper accounting records which comply with section 221 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 226, 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 VII of the Companies Act 1985.

These abbreviated accounts were approved and signed by the director and authorised for issue on 4 November 2008.



S Burke

1. Accounting Policies

Basis of Accounting

The financial statements have been prepared under the historical cost convention, and in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2007).

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	-	15% Reducing Balance
Fixtures & Fittings	-	15% Reducing Balance
Motor Vehicles	-	25% Reducing Balance
Computer Equipment	-	33 1/3% Straight Line

Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

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.

2. Fixed Assets

	Tangible Assets £
Cost	
At 1 April 2007	10,302
Additions	13,536
Disposals	(9,000)
At 31 March 2008	14,838
Depreciation	
At 1 April 2007	4,415
Charge for year	3,706
On disposals	(3,937)
At 31 March 2008	4,184
Net Book Value	
At 31 March 2008	10,654
At 31 March 2007	*5,887*

3. Share Capital

Authorised share capital:

	2008 £	2007 £
100,000 Ordinary shares of £1 each	100,000	*100,000*

Allotted, called up and fully paid:

	2008 No	£	2007 *No*	£
Ordinary shares of £1 each	1	1	*1*	*1*