REGISTERED NUMBER: SC302003 (Scotland)

ABBREVIATED UNAUDITED ACCOUNTS FOR THE YEAR ENDED 31ST MAY 2016

FOR

E & R REFRIGERATION LTD

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E & R REFRIGERATION LTD

COMPANY INFORMATION
FOR THE YEAR ENDED 31ST MAY 2016

DIRECTOR:	J Elrick
REGISTERED OFFICE:	24 Greenbank Road Fraserburgh Aberdeenshire AB43 7GA
REGISTERED NUMBER:	SC302003 (Scotland)
ACCOUNTANTS:	Goldwells Ltd 37 Broad Street Peterhead Aberdeenshire AB42 1JB

ABBREVIATED BALANCE SHEET
31ST MAY 2016

	Notes	2016 £	£	2015 £	£
FIXED ASSETS					
Tangible assets	2		24,872		32,579
CURRENT ASSETS					
Stocks		2,000		2,000	
Debtors		14,578		8,771	
Cash at bank		136,358		85,734	
		152,936		96,505	
CREDITORS					
Amounts falling due within one year		37,382		24,568	
NET CURRENT ASSETS			115,554		71,937
TOTAL ASSETS LESS CURRENT LIABILITIES			140,426		104,516
CAPITAL AND RESERVES					
Called up share capital	3		6		6
Profit and loss account			140,420		104,510
SHAREHOLDERS' FUNDS			140,426		104,516

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

The members have not required the company to obtain an audit of its financial statements for the year ended 31st May 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

(b) 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.

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 30th January 2017 and were signed by:

J Elrick - Director

The notes form part of these abbreviated accounts

NOTES TO THE ABBREVIATED ACCOUNTS FOR THE YEAR ENDED 31ST MAY 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, excluding value added tax.

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 etc - 25% on reducing balance

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

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

2. TANGIBLE FIXED ASSETS

	Total £
COST	
At 1st June 2015	51,962
Additions	582
At 31st May 2016	52,544
DEPRECIATION	
At 1st June 2015	19,383
Charge for year	8,289
At 31st May 2016	27,672
NET BOOK VALUE	
At 31st May 2016	24,872
At 31st May 2015	32,579

3. CALLED UP SHARE CAPITAL

Allotted, issued and fully paid:

Number:	Class:	Nominal value:	2016 £	2015 £
4	Ordinary	£1	4	4
1	B Class	£1	1	1
1	A Class	£1	1	1
			6	6

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.