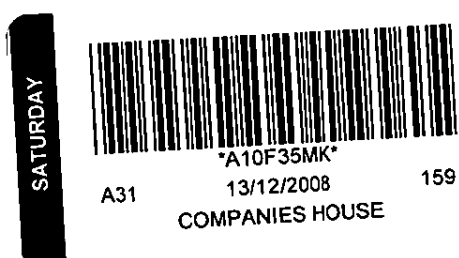


Company Registration No. 1889800 (England and Wales)

ATLANTIC REFRIGERATION LIMITED
ABBREVIATED ACCOUNTS
FOR THE YEAR ENDED 31 MAY 2008



ATLANTIC REFRIGERATION LIMITED

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ATLANTIC REFRIGERATION LIMITED

INDEPENDENT AUDITORS' REPORT TO ATLANTIC REFRIGERATION LIMITED UNDER SECTION 247B OF THE COMPANIES ACT 1985

We have examined the abbreviated accounts set out on pages 2 to 4, together with the financial statements of Atlantic Refrigeration Limited for the year ended 31 May 2008 prepared under section 226 of the Companies Act 1985.

This report is made solely to the company in accordance with Section 247B of the Companies Act 1985. Our work has been undertaken so that we might state to the company those matters we are required to state to them in an auditor's report on abbreviated accounts 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, for our work, for this report, or for the opinions we have formed.

Respective responsibilities of directors and auditors

The directors are responsible for preparing the abbreviated accounts in accordance with section 246 of the Companies Act 1985. It is our responsibility to form an independent opinion as to whether the company is entitled to deliver abbreviated accounts prepared in accordance with sections 246(5) and (6) of the Act to the Registrar of Companies and whether the abbreviated accounts have been properly prepared in accordance with those provisions and to report our opinion to you.

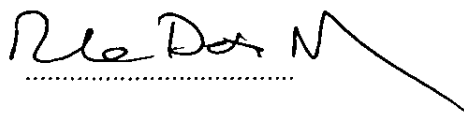
Basis of opinion

We conducted our work in accordance with Bulletin 2006/3 "The special auditor's report on abbreviated accounts in the United Kingdom" issued by the Auditing Practices Board. In accordance with that Bulletin we have carried out the procedures we consider necessary to confirm, by reference to the financial statements, that the company is entitled to deliver abbreviated accounts and that the abbreviated accounts to be delivered are properly prepared.

Opinion

In our opinion the company is entitled to deliver abbreviated accounts prepared in accordance with sections 246(5) and (6) of the Companies Act 1985, and the abbreviated accounts have been properly prepared in accordance with those provisions.

Date: 12-12-08



Rule Datlen Mann
Chartered Accountants &
Registered Auditors
66-70 Oxford Street
Southampton
SO14 3DL

ATLANTIC REFRIGERATION LIMITED

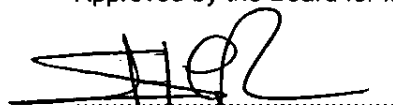
ABBREVIATED BALANCE SHEET

AS AT 31 MAY 2008

	Notes	2008 £	£	2007 £	£
Fixed assets					
Tangible assets	2		301,275		249,961
Current assets					
Stocks		34,476		57,088	
Debtors		179,345		168,367	
Cash at bank and in hand		753		15,368	
		<u>214,574</u>		<u>240,823</u>	
Creditors: amounts falling due within one year	3	<u>(160,684)</u>		<u>(240,014)</u>	
Net current assets			53,890		809
Total assets less current liabilities			355,165		250,770
Creditors: amounts falling due after more than one year	4		<u>(111,601)</u>		-
			<u>243,564</u>		<u>250,770</u>
Capital and reserves					
Called up share capital	5		51		68
Revaluation reserve			137,014		140,620
Other reserves			51		34
Profit and loss account			106,448		110,048
Shareholders' funds			<u>243,564</u>		<u>250,770</u>

These abbreviated accounts have been prepared in accordance with the special provisions of Part VII of the Companies Act 1985 relating to small companies.

Approved by the Board for issue on 12/12/08



Mr J H G Baker
Director

ATLANTIC REFRIGERATION LIMITED

NOTES TO THE ABBREVIATED ACCOUNTS

FOR THE YEAR ENDED 31 MAY 2008

1 Accounting policies

1.1 Accounting convention

The financial statements are prepared under the historical cost convention modified to include the revaluation of freehold land and buildings and in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2007).

1.2 Turnover

Turnover represents amounts receivable for goods and services net of VAT and trade discounts.

1.3 Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost or valuation less depreciation. Depreciation is provided at rates calculated to write off the cost or valuation less estimated residual value of each asset over its expected useful life, as follows:

Long leasehold land and buildings	Over the term of the lease
Plant and machinery	20% reducing balance and 33.3% on cost
Fixtures, fittings & equipment	20% reducing balance
Motor vehicles	20% on cost

1.4 Leasing and hire purchase commitments

Assets obtained under hire purchase contracts and finance leases are capitalised as tangible assets and depreciated over the shorter of the lease term and their useful lives. Obligations under such agreements are included in creditors net of the finance charge allocated to future periods. The finance element of the rental payment is charged to the profit and loss account so as to produce a constant periodic rate of charge on the net obligation outstanding in each period.

Rentals payable under operating leases are charged against income on a straight line basis over the lease term.

1.5 Pensions

The company operates a defined contribution scheme. Contributions payable to this scheme are charged to the profit and loss account in the period to which they relate. These contributions are invested separately from the company's assets.

1.6 Cash Flow

The accounts do not include a cash flow statement because the company, as a small reporting entity, is exempt from the requirement to prepare such a statement under Financial Reporting Standard 1: "Cash flow statements".

ATLANTIC REFRIGERATION LIMITED

NOTES TO THE ABBREVIATED ACCOUNTS (CONTINUED) FOR THE YEAR ENDED 31 MAY 2008

2 Fixed assets

	Tangible assets £
Cost or valuation	
At 1 June 2007	389,892
Additions	71,265
Disposals	(44,799)
At 31 May 2008	416,358
Depreciation	
At 1 June 2007	139,932
On disposals	(40,665)
Charge for the year	15,816
At 31 May 2008	115,083
Net book value	
At 31 May 2008	301,275
At 31 May 2007	249,961

3 Creditors: amounts falling due within one year

The aggregate amount of creditors for which security has been given amounted to £29,384 (2007 - £68,230).

Net obligations under finance lease and hire purchase contracts are secured by fixed charges on the assets concerned.

4 Creditors: amounts falling due after more than one year

The aggregate amount of creditors for which security has been given amounted to £111,601 (2007 - £Nil).

5 Share capital	2008 £	2007 £
Authorised		
1,000 Ordinary shares of £1 each	1,000	1,000
Allotted, called up and fully paid		
51 Ordinary shares of £1 each	51	68