

Registered number

05305986

**Davidson (Transport Refrigeration) Ltd**

**Abbreviated Accounts**

**Year ended 31 December 2014**

## **Davidson (Transport Refrigeration) Ltd**

### **Report to the directors on the preparation of the unaudited abbreviated accounts of Davidson (Transport Refrigeration) Ltd for the year ended 31 December 2014**

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the abbreviated accounts of Davidson (Transport Refrigeration) Ltd for the year ended 31 December 2014 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 Association of Chartered Certified Accountants, we are subject to its ethical and other professional requirements which are detailed at <http://rulebook.accaglobal.com/>

This report is made solely to the Board of Directors of Davidson (Transport Refrigeration) Ltd, 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 Davidson (Transport Refrigeration) Ltd and state those matters that we have agreed to state to the Board of Directors of Davidson (Transport Refrigeration) Ltd, as a body, in this report in accordance with the requirements of the Association of Chartered Certified Accountants as detailed at <http://www.accaglobal.com/factsheet163>. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Davidson (Transport Refrigeration) Ltd and its Board of Directors as a body for our work or for this report.

It is your duty to ensure that Davidson (Transport Refrigeration) Ltd has kept adequate accounting records and to prepare statutory accounts that give a true and fair view of the assets, liabilities, financial position and profit of Davidson (Transport Refrigeration) Ltd. You consider that Davidson (Transport Refrigeration) Ltd 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 Davidson (Transport Refrigeration) Ltd. 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.

LW Accountants  
Chartered Certified Accountants  
73 Crostons Road  
Bury  
Lancashire  
BL8 1LB

24 August 2015

**Davidson (Transport Refrigeration) Ltd**

**Registered number: 05305986**

**Abbreviated Balance Sheet**

**as at 31 December 2014**

	Notes	2014 £	2013 £
<b><u>Fixed assets</u></b>			
Tangible assets	2	80,492	44,504
<b><u>Current assets</u></b>			
Debtors		43,116	5,555
Cash at bank and in hand		13,341	60,274
		<u>56,457</u>	<u>65,829</u>
<b><u>Creditors: amounts falling due within one year</u></b>		<u>(45,096)</u>	<u>(56,498)</u>
<b><u>Net current assets</u></b>		11,361	9,331
<b><u>Total assets less current liabilities</u></b>		<u>91,853</u>	<u>53,835</u>
<b><u>Provisions for liabilities</u></b>		(16,098)	(8,901)
<b><u>Net assets</u></b>		<u>75,755</u>	<u>44,934</u>
<b><u>Capital and reserves</u></b>			
Called up share capital	3	2	2
Profit and loss account		75,753	44,932
<b><u>Shareholders' funds</u></b>		<u>75,755</u>	<u>44,934</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.

The 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.

N J Davidson  
Director



**Davidson (Transport Refrigeration) Ltd**  
**Notes to the Abbreviated Accounts**  
**for the year ended 31 December 2014**

**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 January 2015).

***Turnover***

Turnover represents the value, net of value added tax and discounts, 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	15% on reducing balance
Computer equipment	20% on reducing balance
Motor vehicles	25% on reducing balance

***Deferred taxation***

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.

***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.

***Provisions***

Provisions are set up only where it is probable that a present obligation exists as a result of an event prior to the balance sheet date and that a payment will be required in settlement that can be estimated reliably. Where material, provisions are calculated on a discounted basis.

**2 Tangible fixed assets**

£

**Cost**

At 1 January 2014	75,577
Additions	66,579
Disposals	(18,650)
At 31 December 2014	<u>123,506</u>

**Depreciation**

At 1 January 2014	31,073
Charge for the year	26,166
On disposals	(14,225)
At 31 December 2014	<u>43,014</u>

**Net book value**

At 31 December 2014	<u>80,492</u>
At 31 December 2013	<u>44,504</u>

<b>3 <u>Share capital</u></b>	<b>Nominal value</b>	<b>2014 Number</b>	<b>2014 £</b>	<b>2013 £</b>
Allotted, called up and fully paid:				
Ordinary shares	£1 each	2	<u>2</u>	<u>2</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.