**REGISTERED NUMBER: 5715137** 

### ABBREVIATED UNAUDITED ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2009

**FOR** 

## APEX REFRIGERATION & AIR CONDITIONING LIMITED



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## APEX REFRIGERATION & AIR CONDITIONING LIMITED

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### APEX REFRIGERATION & AIR CONDITIONING LIMITED

# COMPANY INFORMATION FOR THE YEAR ENDED 31 MARCH 2009

DIRECTORS:

M Watson

M K Locke

**SECRETARY:** 

Mrs S R Watson

**REGISTERED OFFICE:** 

1 Conifer Close

Whitehill Bordon Hampshire GU35 9DH

**REGISTERED NUMBER:** 

5715137

**ACCOUNTANTS:** 

Wettone Matthews Limited

**Chartered Certified Accountants** 

Westbrooke House 76 High Street

Alton Hampshire GU34 1EN

### ÀPEX REFRIGERATION & AIR CONDITIONING LIMITED

## ABBREVIATED BALANCE SHEET 31 MARCH 2009

		2009		2008	
	Notes	£	£	£	£
FIXED ASSETS					
Intangible assets	2		25,500		27,000
Tangible assets	3		13,128		17,267
			38,628		44,267
CURRENT ASSETS					
Stocks		3,080		4,500	
Debtors		68,836		<i>57,697</i>	
Cash at bank and in hand		9,928		32,011	
		81,844		94,208	
CREDITORS					
Amounts falling due within one year		34,778		48,444	
NET CURRENT ASSETS			47,066		45,764
TOTAL ASSETS LESS CURRENT			<del></del>		
LIABILITIES			85,694		90,031
CREDITORS					
Amounts falling due after more than one	;				
/ear			(84,909)		(86,632)
PROVISIONS FOR LIABILITIES			(421)		(565)
NET ASSETS			364		2,834
VET AGGETS					=====
CAPITAL AND RESERVES					
Called up share capital	4		2		2
Profit and loss account			362		2,832
SHAREHOLDERS' FUNDS			364		2,834

The company is entitled to exemption from audit under Section 249A(1) of the Companies Act 1985 for the year ended 31 March 2009.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2009 in accordance with Section 249B(2) of the Companies Act 1985.

The directors acknowledge their responsibilities for:

- (a) ensuring that the company keeps accounting records which comply with Section 221 of the Companies Act 1985 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 Section 226 and which otherwise comply with the requirements of the Companies Act 1985 relating to financial statements, so far as applicable to the company.

The notes form part of these abbreviated accounts

### ÀPEX REFRIGERATION & AIR CONDITIONING LIMITED

### ABBREVIATED BALANCE SHEET - continued 31 MARCH 2009

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

The financial statements were approved by the Board of Directors on 26 August 2009 and were signed on its behalf by:

M K Locke - Director

M Watson - Director

The notes form part of these abbreviated accounts

### ÀPEX REFRIGERATION & AIR CONDITIONING LIMITED

### NOTES TO THE ABBREVIATED ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2009

#### 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 2007).

#### Turnover

Turnover represents net invoiced sales of services, excluding value added tax, together with an adjustment to reflect the impact of UITF Abstract 40 for amounts recoverable on contracts, where applicable.

#### Goodwill

Goodwill, being the amount paid in connection with the acquisition of a business in 2006, is being amortised evenly over its estimated useful life of twenty years.

### Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life or, if held under a finance lease, over the lease term, whichever is the shorter.

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.

#### Hire purchase and leasing commitments

Assets obtained under hire purchase contracts or finance leases are capitalised in the balance sheet. Those held under hire purchase contracts are depreciated over their estimated useful lives. Those held under finance leases are depreciated over their estimated useful lives or the lease term, whichever is the shorter.

The interest element of these obligations is charged to the profit and loss account over the relevant period. The capital element of the future payments is treated as a liability.

### 2. INTANGIBLE FIXED ASSETS

	Total
COST	£
At 1 April 2008	
and 31 March 2009	30,000
A MODITIC A TION	<del></del>
AMORTISATION	
At 1 April 2008	3,000
Charge for year	1,500
At 31 March 2009	4,500
NET BOOK VALUE	<del></del>
At 31 March 2009	25,500
	<del></del>
At 31 March 2008	27,000
	<del></del>

# ĀPEX REFRIGERATION & AIR CONDITIONING LIMITED

# NOTES TO THE ABBREVIATED ACCOUNTS - continued FOR THE YEAR ENDED 31 MARCH 2009

3.	TANGIBLE	E FIXED ASSETS				
					Total £	
	COST				-	
	At I April 2	008			30,242	
	Additions				812	
	Disposals				(867)	
	At 31 March	2009			30,187	
	DEPRECIA	ATION				
		At 1 April 2008				
	Charge for y		4,377			
	Eliminated o	on disposal			(293)	
	At 31 March	1 2009			17,059	
	NET BOOK	NET BOOK VALUE				
	At 31 March	1 2009			13,128	
	At 31 March	1 2008			17,267	
4.	CALLED U	JP SHARE CAPITAL				
	Authorised:					
	Number:	Class:	Nominal	2009	2008	
			value:	£	£	
	1,000	Ordinary	1	1,000	1,000	
				<b>===</b>		
		ued and fully paid:				
	Number:	Class:	Nominal	2009	2008	
	_		value:	£	£	
	2	Ordinary	1	2	2	