

Registered Number: 07138556

England and Wales

Refrigerant Gases Ltd

Unaudited Abbreviated Report and Financial Statements

For the year ended 31 January 2013

Refrigerant Gases Ltd  
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For the year ended 31 January 2013

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Refrigerant Gases Ltd

Accountants' Report  
For the year ended 31 January 2013

As described on the balance sheet you are responsible for the preparation of the financial statements for the year ended 31 January 2013 and you consider that the company is exempt from an audit under the Companies Act 2006.

In accordance with your instructions, we have compiled these unaudited financial statements in order to assist you to fulfil your statutory responsibilities, from the accounting records and information and explanations supplied to us.

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Wigan  
Lancashire  
WN1 1SX

Refrigerant Gases Ltd  
Abbreviated Balance Sheet  
As at 31 January 2013

|                                                       | Notes | 2013<br>£      | 2012<br>£     |
|-------------------------------------------------------|-------|----------------|---------------|
| <b>Fixed assets</b>                                   |       |                |               |
| Tangible assets                                       | 4     | 55,099         | 40,602        |
|                                                       |       | <b>55,099</b>  | <b>40,602</b> |
| <b>Current assets</b>                                 |       |                |               |
| Stocks                                                |       | 78,112         | 37,625        |
| Debtors                                               | 5     | 18,038         | -             |
| Cash at bank and in hand                              |       | 26,246         | 51,619        |
|                                                       |       | <b>122,396</b> | <b>89,244</b> |
| <b>Creditors: amounts falling due within one year</b> | 6     | (117,198)      | (85,906)      |
| <b>Net current assets</b>                             |       | <b>5,198</b>   | <b>3,338</b>  |
| <b>Total assets less current liabilities</b>          |       | <b>60,297</b>  | <b>43,940</b> |
| <b>Net assets</b>                                     |       | <b>60,297</b>  | <b>43,940</b> |
| <b>Capital and reserves</b>                           |       |                |               |
| Called up share capital                               | 7     | 2              | 2             |
| Profit and loss account                               |       | 60,295         | 43,938        |
| <b>Shareholders funds</b>                             |       | <b>60,297</b>  | <b>43,940</b> |

For the year ended 31 January 2013 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors responsibilities: 1) The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476,

2) The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

Signed on behalf of the board of directors

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Mr J Grubisic Director

Date approved by the board: 30 October 2013

Refrigerant Gases Ltd  
Notes to the Abbreviated Financial Statements  
For the year ended 31 January 2013

## 1 Accounting Policies

### Basis of accounting

The financial statements are prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008).

### Turnover

Turnover comprises the invoiced value of goods and services supplied by the company, net of Value Added Tax and trade discounts.

### Government grants

Government grants received are credited to deferred income. Grants towards capital expenditure are released to the profit and loss account over the expected useful life of the assets. Grants received towards revenue expenditure are released to the profit and loss account as the related expenditure is incurred.

### Operating lease rentals

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

### Tangible fixed assets

Tangible fixed assets, other than freehold land, are stated at cost or valuation less depreciation and any provision for impairment. Depreciation is provided at rates calculated to write off the cost or valuation of fixed assets, less their estimated residual value, over their expected useful lives on the following basis:

|                     |                      |
|---------------------|----------------------|
| Plant and Machinery | 20% Reducing balance |
| Motor Vehicles      | 25% 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. Cost includes all direct costs and an appropriate proportion of fixed and variable overheads.

Refrigerant Gases Ltd  
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**4 Tangible fixed assets**

|                          | <b>Tangible fixed<br/>assets</b> |               |
|--------------------------|----------------------------------|---------------|
| <b>Cost or valuation</b> |                                  | <b>£</b>      |
| At 01 February 2012      |                                  | 61,403        |
| Additions                |                                  | 28,272        |
| At 31 January 2013       |                                  | <b>89,675</b> |
| <b>Depreciation</b>      |                                  |               |
| At 01 February 2012      |                                  | 20,801        |
| Charge for year          |                                  | 13,775        |
| At 31 January 2013       |                                  | <b>34,576</b> |
| <b>Net book values</b>   |                                  |               |
| At 31 January 2013       |                                  | <b>55,099</b> |
| At 31 January 2012       |                                  | <b>40,602</b> |

**7 Share capital**

|                                          | <b>2013</b> | <b>2012</b> |
|------------------------------------------|-------------|-------------|
| <b>Allotted called up and fully paid</b> | <b>£</b>    | <b>£</b>    |
| 2 Ordinary shares of £1.00 each          | 2           | 2           |
|                                          | <b>2</b>    | <b>2</b>    |

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