

Registered Number: 07138556

England and Wales

Refrigerant Gases Ltd

Unaudited Abbreviated Report and Financial Statements

For the year ended 31 January 2016

Refrigerant Gases Ltd
Contents Page
For the year ended 31 January 2016

Accountants' Report	1
Balance Sheet	2
Notes to the Abbreviated Financial Statements	3 to 4

Refrigerant Gases Ltd

Accountants' Report
For the year ended 31 January 2016

As described on the balance sheet you are responsible for the preparation of the financial statements for the year ended 31 January 2016 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.

Bridgeman Accountants Ltd
23 Bridgeman Terrace
Wigan
WN1 1SX

Refrigerant Gases Ltd
Abbreviated Balance Sheet
As at 31 January 2016

	Notes	2016 £	2015 £
Fixed assets			
Tangible assets	2	-	67,277
		-	67,277
Current assets			
Stocks		-	104,355
Debtors		1,311	35,974
Cash at bank and in hand		-	15,577
		1,311	155,906
Creditors: amounts falling due within one year		(900)	(142,324)
Net current assets		411	13,582
Total assets less current liabilities		411	80,859
Net assets		411	80,859
Capital and reserves			
Called up share capital	3	2	2
Profit and loss account		409	80,857
Shareholders funds		411	80,859

For the year ended 31 January 2016 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

Mrs K Pimblett Director

Date approved by the board: 16 November 2016

Refrigerant Gases Ltd
Notes to the Abbreviated Financial Statements
For the year ended 31 January 2016

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 January 2015).

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.

Dividends

Proposed dividends are only included as liabilities in the financial statements when their payment has been approved by the shareholders prior to the balance sheet date.

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
Notes to the Abbreviated Financial Statements
For the year ended 31 January 2016

2 Tangible fixed assets

	Tangible fixed assets
Cost or valuation	£
At 01 February 2015	136,988
Disposals	(136,988)
At 31 January 2016	-
Depreciation	
At 01 February 2015	69,711
Disposals	(83,166)
Charge for year	13,455
At 31 January 2016	-
Net book values	
At 31 January 2016	-
At 31 January 2015	67,277

3 Share capital

	2016	2015
Allotted called up and fully paid	£	£
2 Ordinary shares of £1.00 each	2	2
	2	2

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.