

Registered Number:07138556

England and Wales

Refrigerant Gases Ltd

Unaudited Financial Statements

For the year ended 31 January 2017

Refrigerant Gases Ltd

Contents Page
For the year ended 31 January 2017

Statement of Financial Position	1
Notes to the Financial Statements	2 to 3

Statement of Financial Position
As at 31 January 2017

	Notes	2017 £	2016 £
Current assets			
Trade and other receivables		1,311	1,311
		1,311	1,311
Trade and other payables: amounts falling due within one year	2	(900)	(900)
Net current assets		411	411
Total assets less current liabilities		411	411
Net assets		411	411
Capital and reserves			
Called up share capital		2	2
Retained earnings		409	409
Shareholders' funds		411	411

For the year ended 31 January 2017 the company was entitled to exemption from audit under Section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 January 2017 in accordance with Section 476 of the Companies Act 2006

The directors acknowledge their responsibilities for: a) ensuring that the company keeps proper accounting records which comply with Sections 386 and 387 of the Companies Act 2006 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 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

In accordance with Section 444 of the Companies Act 2006, the Income Statement has not been delivered.

The financial statements have been prepared and delivered in accordance with the provisions of Part 15 of the Companies Act 2006 relating to small companies.

These financial statements were approved and authorised for issue by the Board on 13 October 2017 and were signed by:

Mrs K Pimblett Director

Refrigerant Gases Ltd

Notes to the Financial Statements For the year ended 31 January 2017

Statutory Information

Refrigerant Gases Ltd is a private limited company, limited by shares, domiciled in England and Wales, registration number 07138556.

Principal place of business:

70 Heath Lane
Lowton
Warrington
WA3 1HR

Registered address:

23 Bridgeman Terrace
Wigan
Lancashire
WN1 1SX

The presentation currency is £ sterling.

1. Accounting policies

Basis of preparing the financial statements

These financial statements have been prepared in accordance with the provisions of Section 1A of Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical costs convention as modified by the revaluation of certain assets.

Revenue recognition

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

Property, plant and equipment

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

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.

Inventories

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.

Hire purchase and leasing commitments

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

2. Trade and other payables: amounts falling due within one year

	2017	2016
	£	£
Other creditors	900	900

Refrigerant Gases Ltd

Notes to the Financial Statements Continued
For the year ended 31 January 2017

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.