

**Company Registration Number : 10099578 (England and Wales)**

**A & R REFRIGERATION SERVICES LTD**

**Unaudited filleted financial statements**

**For the year ended 30 April 2022**

**A & R REFRIGERATION SERVICES LTD**  
**Contents**  
**For the year ended 30 April 2022**

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**A & R REFRIGERATION SERVICES LTD**  
**Company Information**  
**For the year ended 30 April 2022**

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<b>Company registration number</b>	10099578 (England and Wales)
<b>Director</b>	Mr. Thileepan Ananthakumarasamy
<b>Registered office address</b>	20 Pintail Close East Tilbury, Tilbury England RM18 8FJ UK
<b>Accountant</b>	Kanthan and Co Accountants 106 Harrow Drive Hornchurch Essex RM111NX UK

**A & R REFRIGERATION SERVICES LTD**  
**Statement of Financial Position**  
**For the year ended 30 April 2022**

	Notes	2022 £	2021 £
<b>Fixed assets</b>			
Property, plant and equipment		15,133	18,455
	5	<u>15,133</u>	<u>18,455</u>
<b>Current assets</b>			
Inventories		60,000	60,000
Debtors		104,474	9,744
Cash and cash equivalents		46,953	-
		<u>211,428</u>	<u>69,744</u>
<b>Current liabilities</b>			
Creditors: Amounts falling due within one year		(206,669)	(30,370)
		<u>(206,669)</u>	<u>(30,370)</u>
Net current assets/(liabilities)		4,759	39,374
Total assets less current liabilities		<u>19,892</u>	<u>57,829</u>
<b>Non-current liabilities</b>			
Creditors: Amounts falling due after more than one year		(57,243)	(59,059)
<b>Net (liabilities)/assets</b>		<u><b>(37,352)</b></u>	<u><b>(1,230)</b></u>
<b>Capital and reserves</b>			
Called up share capital		1	1
Retained earnings		(37,353)	(1,231)
<b>Shareholder's funds</b>		<u><b>(37,352)</b></u>	<u><b>(1,230)</b></u>

- For the year ended 30 April 2022 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 in accordance with section 476 of the Companies Act 2006.
- The director acknowledges their responsibility 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 and in accordance with the provisions of FRS 102 Section 1A - Small Entities. The profit and loss account has not been delivered to the Registrar of Companies.

Approved by the Board on 17 November 2022

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Mr. Thileepan Ananthakumarasamy (Director)

Company registration number: 10099578

**A & R REFRIGERATION SERVICES LTD**  
**Notes to the Financial Statements**  
**For the year ended 30 April 2022**

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**(1) General Information**

The company is a private company limited by shares and is registered in England and Wales.  
The address of the registered office is 20 Pintail Close, East Tilbury, Tilbury, England, RM18 8FJ.

**(2) Statement of compliance**

These individual financial statements have been prepared in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" Section 1A and Companies Act 2006, as applicable to companies subject to the small companies' regime.

**(3) Significant Accounting Policies**

**Basis of Preparation**

The financial statements have been prepared on the historical cost basis and in accordance with the Companies Act 2006. The presentation and functional currency of the company is pounds sterling. The financial statements are presented in pound units (£) unless stated otherwise.

**Revenue recognition**

Turnover is measured at the fair value of the consideration received or receivable and represents amounts receivable for goods supplied and services rendered, stated net of discounts and of Value Added Tax. The company recognises revenue when the amount of revenue can be measured reliably, when it is probable that future economic benefits will flow to the entity and when specific criteria have been met as described below.

**Sale of goods**

Sales of goods are recognised when the company has delivered the goods to the customer, no other significant obligation remains unfulfilled that may affect the customer's acceptance of the products and risks and rewards of ownership have transferred to them.

**Borrowing costs**

All borrowing related costs are included within the statement of income in the period in which they are incurred using the effective interest method.

**Property, plant and equipment**

Property, plant and equipment is stated at cost less accumulated depreciation and impairment losses. Part of an item of property, plant and equipment having different useful lives are accounted for as separate items.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives, using the straight-line method. The estimated useful lives, residual values and depreciation method are reviewed at the end of each reporting period, with the effect of any changes in estimate accounted for on a prospective basis.

Depreciation is provided to write off the cost less estimated residual value, of each asset over its expected useful life as follows:

**Asset class and depreciation rate**

Plant and Machinery	18% reducing balance
Fixtures and Fittings	18% reducing balance
Motor Cars	18% reducing balance

## **Inventories**

Inventories are measured at the lower of cost and net realisable value. Costs of inventories are determined on a first-in-first-out basis. Net realisable value represents the estimated selling price for inventories less all estimated costs necessary to make the sale.

## **Leases**

Leases are classified as finance leases whenever the terms of the lease transfer substantially all the risks and rewards of ownership to the lessee. All other leases are classified as operating leases.

### **The company as lessee**

Assets held under finance leases are initially recognised as assets of the company at their fair value at the inception of the lease or, if lower, at the present value of the minimum lease payments. The corresponding liability to the lessor is included in the balance sheet as a finance lease obligation.

Lease payments are apportioned between finance expenses and reduction of the lease obligation so as to achieve a constant rate of interest on the remaining balance of the liability. Finance expenses are recognised immediately in the income statement.

Operating lease payments are recognised as an expense on a straight-line basis over the lease term. In the event that lease incentives are received to enter into operating leases, the aggregate benefit of incentives is recognised as a reduction of rental expense on a straight-line basis over the lease period.

## **Employee benefits**

Payments to defined contribution retirement benefit plans are recognised as an expense when employees have rendered service entitling them to the contributions.

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

## **(4) Employees**

During the year, the average number of employees including director was 3 (2021 : 3)

## **(5) Fixed assets**

	<b>Tangible</b>
	<b>£</b>
<b>Cost</b>	
As at 01 May 2021	33,947
As at 30 April 2022	<u><u>33,947</u></u>
<b>Depreciation/Amortisation</b>	
As at 01 May 2021	15,492
For the year	<u><u>3,322</u></u>

As at 30 April 2022	<b>18,814</b>
<b>Net book value</b>	
As at 30 April 2022	15,133
As at 30 April 2021	18,455

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.