

Registered number
10355806

D&T REFRIGERATION LIMITED

Filleled Accounts

30 September 2021

D&T REFRIGERATION LIMITED**Registered number:** 10355806**Balance Sheet****as at 30 September 2021**

	Notes	2021 £	2020 £
Fixed assets			
Tangible assets	3	40,864	30,467
Current assets			
Debtors	4	582,096	497,062
Cash at bank and in hand		54,560	7,010
		<u>636,656</u>	<u>504,072</u>
Creditors: amounts falling due within one year	5	(303,351)	(309,207)
Net current assets		<u>333,305</u>	<u>194,865</u>
Net assets		<u>374,169</u>	<u>225,332</u>
Capital and reserves			
Called up share capital		100	100
Profit and loss account		374,069	225,232
Shareholder's funds		<u>374,169</u>	<u>225,332</u>

The director is satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

The member has not required the company to obtain an audit in accordance with section 476 of the Act.

The director acknowledges his responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The accounts have been prepared and delivered in accordance with the special provisions applicable to companies subject to the small companies regime. The profit and loss account has not been delivered to the Registrar of Companies.

Mr D R BRZEZINSKI

Director

Approved by the board on 15 September 2022

D&T REFRIGERATION LIMITED

Notes to the Accounts

for the year ended 30 September 2021

1 Accounting policies

Basis of preparation

The accounts have been prepared under the historical cost convention and in accordance with FRS 102, The Financial Reporting Standard applicable in the UK and Republic of Ireland (as applied to small entities by section 1A of the standard).

Turnover

Turnover is measured at the fair value of the consideration received or receivable, net of discounts and value added taxes. Turnover includes revenue earned from the sale of goods and from the rendering of services. Turnover from the sale of goods is recognised when the significant risks and rewards of ownership of the goods have transferred to the buyer. Turnover from the rendering of services is recognised by reference to the stage of completion of the contract. The stage of completion of a contract is measured by comparing the costs incurred for work performed to date to the total estimated contract costs.

Tangible fixed assets

Tangible fixed assets are measured at cost less accumulative depreciation and any accumulative impairment losses. Depreciation is provided on all tangible fixed assets, other than freehold land, at rates calculated to write off the cost, less estimated residual value, of each asset evenly over its expected useful life, as follows:

Freehold buildings	over 50 years
Leasehold land and buildings	over the lease term
Plant and machinery	25% reduced balance
Fixtures, fittings, tools and equipment	25% reduced balance

Debtors

Short term debtors are measured at transaction price (which is usually the invoice price), less any impairment losses for bad and doubtful debts. Loans and other financial assets are initially recognised at transaction price including any transaction costs and subsequently measured at amortised cost determined using the effective interest method, less any impairment losses for bad and doubtful debts.

Creditors

Short term creditors are measured at transaction price (which is usually the invoice price). Loans and other financial liabilities are initially recognised at transaction price net of any transaction costs and subsequently measured at amortised cost determined using the effective interest method.

Taxation

A current tax liability is recognised for the tax payable on the taxable profit of the current and past periods. A current tax asset is recognised in respect of a tax loss that can be carried back to recover tax paid in a previous period. Deferred tax is recognised in respect of all timing differences between the recognition of income and expenses in the financial statements and their inclusion in tax assessments. Unrelieved tax losses and other deferred tax assets are recognised only to the extent that it is probable that they will be recovered against the reversal

of deferred tax liabilities or other future taxable profits. Deferred tax is measured using the tax rates and laws that have been enacted or substantively enacted by the reporting date and that are expected to apply to the reversal of the timing difference, except for revalued land and investment property where the tax rate that applies to the sale of the asset is used. Current and deferred tax assets and liabilities are not discounted.

Foreign currency translation

Transactions in foreign currencies are initially recognised at the rate of exchange ruling at the date of the transaction. At the end of each reporting period foreign currency monetary items are translated at the closing rate of exchange. Non-monetary items that are measured at historical cost are translated at the rate ruling at the date of the transaction. All differences are charged to profit or loss.

2 Employees	2021	2020
	Number	Number
Average number of persons employed by the company	<u>2</u>	<u>2</u>

3 Tangible fixed assets

	Plant and machinery etc	Motor vehicles	Total
	£	£	£
Cost			
At 1 October 2020	-	39,855	39,855
Additions	4,330	32,800	37,130
Disposals	-	(21,600)	(21,600)
At 30 September 2021	<u>4,330</u>	<u>51,055</u>	<u>55,385</u>
Depreciation			
At 1 October 2020	-	9,388	9,388
Charge for the year	462	8,363	8,825
On disposals	-	(3,692)	(3,692)
At 30 September 2021	<u>462</u>	<u>14,059</u>	<u>14,521</u>
Net book value			
At 30 September 2021	<u>3,868</u>	<u>36,996</u>	<u>40,864</u>
At 30 September 2020	-	30,467	30,467

4 Debtors	2021	2020
	£	£
Trade debtors	400,531	382,432
Other debtors	181,565	114,630
	<u>582,096</u>	<u>497,062</u>

5 Creditors: amounts falling due within one year	2021	2020
	£	£
Trade creditors	4	1,335
Taxation and social security costs	242,267	287,420
Other creditors	61,080	20,452
	<u>303,351</u>	<u>309,207</u>

6 Loans to directors

Description and conditions	B/fwd	Paid	Repaid	C/fwd
	£	£	£	£
Mr D R BRZEZINSKI				
General Loan	51,888	214,983	(84,010)	182,861
	<u>51,888</u>	<u>214,983</u>	<u>(84,010)</u>	<u>182,861</u>

7 Other information

D&T REFRIGERATION LIMITED is a private company limited by shares and incorporated in England. Its registered office is:

86 South Norwood Hill

London

SE25 6AQ

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