

UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2023
FOR
LONGHURST REFRIGERATION CONTRACT
MAINTENANCE LTD

**LONGHURST REFRIGERATION CONTRACT
MAINTENANCE LTD (REGISTERED NUMBER: 10682583)**

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FOR THE YEAR ENDED 31ST MARCH 2023**

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**LONGHURST REFRIGERATION CONTRACT
MAINTENANCE LTD**

**COMPANY INFORMATION
FOR THE YEAR ENDED 31ST MARCH 2023**

DIRECTORS:

J S Longhurst
Mrs D E Longhurst

REGISTERED OFFICE:

Unit D2 Lympne Industrial Estate
Lympne
Hythe
Kent
CT21 4LR

REGISTERED NUMBER:

10682583 (England and Wales)

ACCOUNTANTS:

McCabe Ford Williams
Chartered Accountants
2 The Links
HERNE BAY
Kent
CT6 7GQ

**LONGHURST REFRIGERATION CONTRACT
MAINTENANCE LTD (REGISTERED NUMBER: 10682583)**

**BALANCE SHEET
31ST MARCH 2023**

	Notes	2023 £	£	2022 £	£
FIXED ASSETS					
Tangible assets	5		67,257		41,735
CURRENT ASSETS					
Debtors	6	32,244		12,667	
Cash in hand		<u>216</u>		<u>10,216</u>	
		32,460		22,883	
CREDITORS					
Amounts falling due within one year	7	<u>38,685</u>		<u>40,721</u>	
NET CURRENT LIABILITIES			<u>(6,225)</u>		<u>(17,838)</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			61,032		23,897
CREDITORS					
Amounts falling due after more than one year	8		(55,360)		(25,902)
PROVISIONS FOR LIABILITIES			<u>(4,121)</u>		<u>-</u>
NET ASSETS/(LIABILITIES)			<u>1,551</u>		<u>(2,005)</u>
CAPITAL AND RESERVES					
Called up share capital	9		2		2
Retained earnings			<u>1,549</u>		<u>(2,007)</u>
SHAREHOLDERS' FUNDS			<u>1,551</u>		<u>(2,005)</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31st March 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 31st March 2023 in accordance with Section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for:

- (a) ensuring that the company keeps 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 Sections 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.

The financial statements have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies regime.

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

The financial statements were approved by the Board of Directors and authorised for issue on 28th November 2023 and were signed on its behalf by:

Mrs D E Longhurst - Director

**LONGHURST REFRIGERATION CONTRACT
MAINTENANCE LTD (REGISTERED NUMBER: 10682583)**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2023**

1. STATUTORY INFORMATION

Longhurst Refrigeration Contract Maintenance Ltd is a private company, limited by shares, registered in England and Wales. The company's registered number and registered office address can be found on the Company Information page.

The presentation currency of the financial statements is the Pound Sterling (£).

2. STATEMENT OF COMPLIANCE

These financial statements have been prepared in accordance with Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" including the provisions of Section 1A "Small Entities" and the Companies Act 2006.

3. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements have been prepared under the historical cost convention.

Turnover

Turnover is measured at the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life or, if held under a finance lease, over the lease term, whichever is the shorter.

Improvements to property	- straight line over 10 years
Plant and machinery	- 20% on reducing balance
Motor vehicles	- 20% on reducing balance
Computer equipment	- 25% on a straight line basis and 20% on reducing balance

Taxation

Taxation for the year comprises current and deferred tax. Tax is recognised in the Income Statement, except to the extent that it relates to items recognised in other comprehensive income or directly in equity.

Current or deferred taxation assets and liabilities are not discounted.

Current tax is recognised at the amount of tax payable using the tax rates and laws that have been enacted or substantively enacted by the balance sheet date.

Deferred tax

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date.

Timing differences arise from the inclusion of income and expenses in tax assessments in periods different from those in which they are recognised in financial statements. Deferred tax is measured using tax rates and laws that have been enacted or substantively enacted by the year end and that are expected to apply to the reversal of the timing difference.

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.

Hire purchase and leasing commitments

Assets obtained under hire purchase contracts or finance leases are capitalised in the balance sheet. Those held under hire purchase contracts are depreciated over their estimated useful lives. Those held under finance leases are depreciated over their estimated useful lives or the lease term, whichever is the shorter.

The interest element of these obligations is charged to profit or loss over the relevant period. The capital element of the future payments is treated as a liability.

Going concern

The accounts are prepared on a going concern basis as a result of the Director's committing the necessary resource to meet obligations as they fall due.

**LONGHURST REFRIGERATION CONTRACT
MAINTENANCE LTD (REGISTERED NUMBER: 10682583)**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST MARCH 2023**

4. EMPLOYEES AND DIRECTORS

The average number of employees during the year was 2 (2022 - 2) .

5. TANGIBLE FIXED ASSETS

	Plant and machinery etc £
COST	
At 1st April 2022	58,750
Additions	55,200
Disposals	<u>(31,599)</u>
At 31st March 2023	<u>82,351</u>
DEPRECIATION	
At 1st April 2022	17,015
Charge for year	11,150
Eliminated on disposal	<u>(13,071)</u>
At 31st March 2023	<u>15,094</u>
NET BOOK VALUE	
At 31st March 2023	<u>67,257</u>
At 31st March 2022	<u>41,735</u>

Fixed assets, included in the above, which are held under hire purchase contracts are as follows:

	Plant and machinery etc £
COST	
At 1st April 2022	31,599
Additions	48,329
Disposals	<u>(31,599)</u>
At 31st March 2023	<u>48,329</u>
DEPRECIATION	
At 1st April 2022	11,376
Charge for year	7,309
Eliminated on disposal	<u>(13,071)</u>
At 31st March 2023	<u>5,614</u>
NET BOOK VALUE	
At 31st March 2023	<u>42,715</u>
At 31st March 2022	<u>20,223</u>

6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023 £	2022 £
Trade debtors	23,119	5,416
Amounts owed by group undertakings	-	6,247
Other debtors	<u>9,125</u>	<u>1,004</u>
	<u>32,244</u>	<u>12,667</u>

**LONGHURST REFRIGERATION CONTRACT
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**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST MARCH 2023**

7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023	2022
	£	£
Bank loans and overdrafts	11,223	11,041
Hire purchase contracts	13,593	7,069
Trade creditors	11,769	20,599
Taxation and social security	-	12
Other creditors	2,100	2,000
	<u>38,685</u>	<u>40,721</u>

8. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	2023	2022
	£	£
Bank loans	34,201	14,713
Hire purchase contracts	21,159	11,189
	<u>55,360</u>	<u>25,902</u>

Amounts falling due in more than five years:

Repayable by instalments		
Bank loans more 5 yr by instal	<u>7,954</u>	<u>-</u>

9. CALLED UP SHARE CAPITAL

Allotted, issued and fully paid:			2023	2022
Number:	Class:	Nominal value:	£	£
2	Ordinary	£1	<u>2</u>	<u>2</u>

10. DIRECTORS' ADVANCES, CREDITS AND GUARANTEES

The following advances and credits to directors subsisted during the years ended 31st March 2023 and 31st March 2022:

	2023	2022
	£	£
J S Longhurst and Mrs D E Longhurst		
Balance outstanding at start of year	-	-
Amounts advanced	18,668	-
Amounts repaid	(12,000)	-
Amounts written off	-	-
Amounts waived	-	-
Balance outstanding at end of year	<u>6,668</u>	<u>-</u>

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.