

Abbreviated Unaudited Accounts
for the Year Ended 31 October 2015
for
Barclay Refrigeration Ltd

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for the Year Ended 31 October 2015

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Barclay Refrigeration Ltd
Company Information
for the Year Ended 31 October 2015

DIRECTOR: D Barclay

REGISTERED OFFICE: 2 Fara Close
Aberdeen
AB15 6WN

REGISTERED NUMBER: SC181006 (Scotland)

ACCOUNTANTS: MMG Archbold
Chartered Accountants
182 High Street
Montrose
ANGUS
DD10 8PH

Barclay Refrigeration Ltd (Registered number: SC181006)

Abbreviated Balance Sheet
31 October 2015

	Notes	2015 £	£	2014 £	£
FIXED ASSETS					
Tangible assets	2		117		156
CURRENT ASSETS					
Debtors		324		1,610	
Cash at bank		<u>33,661</u>		<u>29,067</u>	
		33,985		30,677	
CREDITORS					
Amounts falling due within one year		<u>33,374</u>		<u>28,435</u>	
NET CURRENT ASSETS			<u>611</u>		<u>2,242</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			<u>728</u>		<u>2,398</u>
CAPITAL AND RESERVES					
Called up share capital	3		2		2
Profit and loss account			<u>726</u>		<u>2,396</u>
SHAREHOLDERS' FUNDS			<u>728</u>		<u>2,398</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 October 2015.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 October 2015 in accordance with Section 476 of the Companies Act 2006.

The director acknowledges his responsibilities for:

- (a) ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and 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
- (b) 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 abbreviated accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

The financial statements were approved by the director on 23 February 2016 and were signed by:

D Barclay - Director

The notes form part of these abbreviated accounts

Notes to the Abbreviated Accounts
for the Year Ended 31 October 2015

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The director has a reasonable expectation that the company has adequate resources to continue in operational existence for the foreseeable future. Thus he continues to adopt the going concern basis of accounting in preparing the annual financial statements.

Accounting convention

The financial statements have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008).

Turnover

Turnover and profit on ordinary activities before taxation are attributable to the provision of engineering consultancy services to the onshore oil industry.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Equipment - 25% on reducing balance

Contracts for services

Where the substance of a contract is that the contractual obligations are performed gradually over time, revenue is recognised as contract activity progresses to reflect the partial performance of our contractual obligations. The amount of revenue included reflects the accrual of the right to consideration as contract activity progresses by reference to value of the work performed.

2. TANGIBLE FIXED ASSETS

	Total £
COST	
At 1 November 2014 and 31 October 2015	<u>874</u>
DEPRECIATION	
At 1 November 2014	718
Charge for year	<u>39</u>
At 31 October 2015	<u>757</u>
NET BOOK VALUE	
At 31 October 2015	<u>117</u>
At 31 October 2014	<u>156</u>

3. CALLED UP SHARE CAPITAL

Allotted, issued and fully paid:

Number:	Class:	Nominal value:	2015 £	2014 £
2	Ordinary	£1	<u>2</u>	<u>2</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.