

**Abbreviated Unaudited Accounts**  
**for the Year Ended 31 October 2014**  
**for**  
**Barclay Refrigeration Ltd**

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**for the Year Ended 31 October 2014**

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**Barclay Refrigeration Ltd**  
**Company Information**  
**for the Year Ended 31 October 2014**

**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 2014**

	Notes	2014 £	£	2013 £	£
<b>FIXED ASSETS</b>					
Tangible assets	2		156		208
<b>CURRENT ASSETS</b>					
Debtors		1,610		1,061	
Cash at bank		<u>29,067</u>		<u>20,083</u>	
		30,677		21,144	
<b>CREDITORS</b>					
Amounts falling due within one year		<u>28,435</u>		<u>8,329</u>	
<b>NET CURRENT ASSETS</b>			<u>2,242</u>		<u>12,815</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			<u>2,398</u>		<u>13,023</u>
<b>CAPITAL AND RESERVES</b>					
Called up share capital	3		2		2
Profit and loss account			<u>2,396</u>		<u>13,021</u>
<b>SHAREHOLDERS' FUNDS</b>			<u>2,398</u>		<u>13,023</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 October 2014.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 October 2014 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 3 April 2015 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 2014**

**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.

Plant and machinery etc                      - 25% on reducing balance

**Hire purchase and leasing commitments**

Rentals paid under operating leases are charged to the profit and loss account on a straight line basis over the period of the lease.

**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 £
<b>COST</b>	
At 1 November 2013	
and 31 October 2014	<u>874</u>
<b>DEPRECIATION</b>	
At 1 November 2013	666
Charge for year	<u>52</u>
At 31 October 2014	<u>718</u>
<b>NET BOOK VALUE</b>	
At 31 October 2014	<u>156</u>
At 31 October 2013	<u>208</u>

**3. CALLED UP SHARE CAPITAL**

Allotted, issued and fully paid:

Number:	Class:	Nominal value:	2014 £	2013 £
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.