

Registered Number 05145652

A B ELECTRICAL & REFRIGERATION LIMITED

Abbreviated Accounts

30 June 2013

Abbreviated Balance Sheet as at 30 June 2013

	Notes	2013	2012
		£	£
Fixed assets			
Intangible assets	2	6,000	9,000
Tangible assets	3	12,046	14,287
		<u>18,046</u>	<u>23,287</u>
Current assets			
Stocks		2,847	2,311
Debtors		8,531	21,982
Cash at bank and in hand		87,431	63,001
		<u>98,809</u>	<u>87,294</u>
Creditors: amounts falling due within one year		<u>(35,297)</u>	<u>(30,588)</u>
Net current assets (liabilities)		<u>63,512</u>	<u>56,706</u>
Total assets less current liabilities		<u>81,558</u>	<u>79,993</u>
Provisions for liabilities		<u>(2,409)</u>	<u>(2,857)</u>
Total net assets (liabilities)		<u>79,149</u>	<u>77,136</u>
Capital and reserves			
Called up share capital	4	10	10
Profit and loss account		79,139	77,126
Shareholders' funds		<u>79,149</u>	<u>77,136</u>

- For the year ending 30 June 2013 the company was entitled to exemption 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 directors acknowledge their responsibilities 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.

Approved by the Board on 3 January 2014

And signed on their behalf by:

Andre B Bobyk, Director

Notes to the Abbreviated Accounts for the period ended 30 June 2013

1 Accounting Policies

Basis of measurement and preparation of accounts

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

Turnover policy

The turnover shown in the profit and loss account represents amounts invoiced during the year exclusive of VAT.

Tangible assets depreciation policy

Tools & equipment - 15% reducing balance

Office equipment (1) - 15% reducing balance

Office equipment (2) - 25% reducing balance

Motor vehicles - 25% reducing balance

2 Intangible fixed assets

	£
Cost	
At 1 July 2012	30,000
Additions	-
Disposals	-
Revaluations	-
Transfers	-
At 30 June 2013	<u>30,000</u>
Amortisation	
At 1 July 2012	21,000
Charge for the year	3,000
On disposals	-
At 30 June 2013	<u>24,000</u>
Net book values	
At 30 June 2013	<u>6,000</u>
At 30 June 2012	<u>9,000</u>

3 Tangible fixed assets

	£
Cost	
At 1 July 2012	23,057
Additions	1,405
Disposals	(562)
Revaluations	-

Transfers	-
At 30 June 2013	<u>23,900</u>
Depreciation	
At 1 July 2012	8,770
Charge for the year	3,487
On disposals	<u>(403)</u>
At 30 June 2013	<u>11,854</u>
Net book values	
At 30 June 2013	<u>12,046</u>
At 30 June 2012	<u>14,287</u>

4 **Called Up Share Capital**

Allotted, called up and fully paid:

	<i>2013</i>	<i>2012</i>
	£	£
10 Ordinary shares of £1 each	10	10

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