

UNAUDITED ABBREVIATED ACCOUNTS

FOR THE YEAR ENDED 30TH APRIL 2005

FOR

REGALE REFRIGERATION & AIR
CONDITIONING LTD



460

REGALE REFRIGERATION & AIR
CONDITIONING LTD

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for the Year Ended 30th April 2005

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REGALE REFRIGERATION & AIR
CONDITIONING LTD

COMPANY INFORMATION
for the Year Ended 30th April 2005

DIRECTORS:	D N Cullinane N Sheppard J Thomas
SECRETARY:	Ms C Dudley
REGISTERED OFFICE:	Unit E Castle Industrial Park Castle Way Newbury Berkshire RG14 2EZ
REGISTERED NUMBER:	02171303
ACCOUNTANTS:	Wightwater Accountants Ltd 17 Withybed Way Thatcham Berkshire RG18 4DG
SOLICITORS:	Gardner Leader White Hart House Market Place Newbury Berkshire RG14 5BA

**REGALE REFRIGERATION & AIR
CONDITIONING LTD**

ABBREVIATED BALANCE SHEET
30th April 2005

		30.4.05		30.4.04	
	Notes	£	£	£	£
FIXED ASSETS:					
Tangible assets	2		189,916		198,431
CURRENT ASSETS:					
Stocks		26,144		15,098	
Debtors		731,633		370,103	
Cash at bank and in hand		350,681		486,169	
		1,108,458		871,370	
CREDITORS: Amounts falling due within one year		649,875		422,582	
NET CURRENT ASSETS:			458,583		448,788
TOTAL ASSETS LESS CURRENT LIABILITIES:			£648,499		£647,219
CAPITAL AND RESERVES:					
Called up share capital	3		2		2
Profit and loss account			648,497		647,217
SHAREHOLDERS' FUNDS:			£648,499		£647,219

The company is entitled to exemption from audit under Section 249A(1) of the Companies Act 1985 for the year ended 30th April 2005.

The members have not required the company to obtain an audit of its financial statements for the year ended 30th April 2005 in accordance with Section 249B(2) of the Companies Act 1985.

The directors acknowledge their responsibilities for:

- (a) ensuring that the company keeps accounting records which comply with Section 221 of the Companies Act 1985 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 Section 226 and which otherwise comply with the requirements of the Companies Act 1985 relating to financial statements, so far as applicable to the company.

The notes form part of these abbreviated accounts

REGALE REFRIGERATION & AIR
CONDITIONING LTD

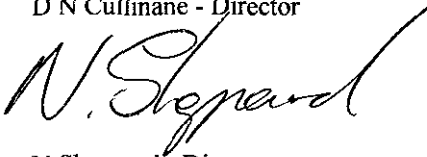
ABBREVIATED BALANCE SHEET
30th April 2005

These abbreviated accounts have been prepared in accordance with the special provisions of Part VII of the Companies Act 1985 relating to small companies and with the Financial Reporting Standard for Smaller Entities (effective June 2002).

ON BEHALF OF THE BOARD:



D N Cullinane - Director



N Sheppard - Director

Approved by the Board on 6th February 2006

The notes form part of these abbreviated accounts

REGALE REFRIGERATION & AIR
CONDITIONING LTD

NOTES TO THE ABBREVIATED ACCOUNTS
for the Year Ended 30th April 2005

1. ACCOUNTING POLICIES

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 June 2002).

Turnover

Turnover represents net invoiced sales of goods, excluding value added tax.

Tangible fixed assets

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

Freehold property	- 2% on cost
Plant and machinery	- 10% on cost
Fixtures and fittings	- 20% on cost
Motor vehicles	- 25% on cost
Office equipment	- 20% on cost

Stocks

Stock is estimated by the Directors at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Pensions

The company operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the company in an independently administered fund. Contributions payable for the year are charged in the profit and loss account.

2. TANGIBLE FIXED ASSETS

	Total
	£
COST:	
At 1st May 2004	324,973
Additions	15,689
Disposals	(19,986)
	<hr/>
At 30th April 2005	320,676
	<hr/>
DEPRECIATION:	
At 1st May 2004	126,540
Charge for year	24,202
Eliminated on disposals	(19,982)
	<hr/>
At 30th April 2005	130,760
	<hr/>
NET BOOK VALUE:	
At 30th April 2005	189,916
	<hr/>
At 30th April 2004	198,431
	<hr/>

REGALE REFRIGERATION & AIR
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NOTES TO THE ABBREVIATED ACCOUNTS
for the Year Ended 30th April 2005

3. CALLED UP SHARE CAPITAL

Authorised:				
Number:	Class:	Nominal	30.4.05	30.4.04
		value:	£	£
100	Ordinary	£1	100	100
			<u> </u>	<u> </u>

Allotted, issued and fully paid:				
Number:	Class:	Nominal	30.4.05	30.4.04
		value:	£	£
2	Ordinary	£1	2	2
			<u> </u>	<u> </u>

4. TRANSACTIONS WITH DIRECTORS

The following loans to directors subsisted during the year ended 30th April 2005:

£

D N Cullinane

Balance outstanding at start of year	-
Balance outstanding at end of year	21,413
Maximum balance outstanding during year	21,413
	<u> </u>

N Sheppard

Balance outstanding at start of year	-
Balance outstanding at end of year	25,867
Maximum balance outstanding during year	25,867
	<u> </u>

The company occupies premises at Unit E, Castle Industrial Park, Newbury which is owned by the Directors and pays an open market rent of £30,000 per annum.