

Registered number: 4239345 (England and Wales)

TECH REFRIGERATION SERVICES LIMITED

ABBREVIATED ACCOUNTS

**FOR THE YEAR ENDED
30 JUNE 2004**

presented by:

**Witton Metcalfe Accountants
Lime Tree House
15 Lime Tree Walk
Sevenoaks
Kent, TN13 1YH**



TECH REFRIGERATION SERVICES LIMITED

ABBREVIATED BALANCE SHEET
As at 30 June 2004

	Note	2004	2003
		£	£
FIXED ASSETS			
Tangible fixed assets	2	4,439	10,310
CURRENT ASSETS			
Stocks		2,200	2,700
Debtors	3	69,664	72,497
Cash at bank		-	13,470
		<u>71,864</u>	<u>88,667</u>
CREDITORS: amounts falling due within one year	4	<u>(75,933)</u>	<u>(84,621)</u>
NET CURRENT (LIABILITIES)/ASSETS		<u>(4,069)</u>	<u>4,046</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>370</u>	<u>14,356</u>
CREDITORS: amounts falling due after more than one year	4	<u>(2,914)</u>	<u>(6,267)</u>
NET (LIABILITIES)/ASSETS		<u>£ (2,544)</u>	<u>£ 8,089</u>
CAPITAL AND RESERVES			
Called up share capital	5	100	100
Profit and loss account		(2,644)	7,989
SHAREHOLDERS' FUNDS		<u>£ (2,544)</u>	<u>£ 8,089</u>

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ABBREVIATED BALANCE SHEET
As at 30 June 2004

The directors consider that the company is entitled to exemption from the requirement to have an audit under the provisions of section 249A(1) of the Companies Act 1985 and members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 249B(2) of the Act. The directors acknowledge their responsibilities for ensuring that the company keeps accounting records which comply with section 221 of the Companies Act 1985, and for preparing financial statements which give a true and fair view of the state of affairs of the company as at 30 June 2004 and of its profit for the year then ended in accordance with the requirements of section 226, and which otherwise comply with the requirements of the Act relating to the financial statements so far as applicable to the company.

The abbreviated accounts, which have been prepared in accordance with the special provisions of Part VII of the Companies Act 1985 applicable to small companies, were approved by the board on and signed on its behalf.


D Douse
Director

18/3/08

The notes on pages 3 to 4 form part of these financial statements.

NOTES TO THE ABBREVIATED ACCOUNTS
For the year ended 30 June 2004

1. ACCOUNTING POLICIES

1.1 Basis of preparation of financial statements

The full financial statements, from which these abbreviated accounts have been extracted, have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective June 2002).

1.2 Cash flow

The financial statements do not include a cash flow statement because the company, as a small reporting entity, is exempt from the requirement to prepare such a statement under the Financial Reporting Standard for Smaller Entities (effective June 2002).

1.3 Turnover

Turnover comprises the invoiced value of goods and services supplied by the company, exclusive of Value Added Tax and trade discounts.

1.4 Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost of fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Plant and equipment	-	33.33%	straight line
Office equipment	-	33.33%	straight line

1.5 Leasing and hire purchase

Assets obtained under hire purchase contracts and finance leases are capitalised as tangible fixed assets. Assets acquired by finance lease are depreciated over the shorter of the lease term and their useful lives. Assets acquired by hire purchase are depreciated over their useful lives. Finance leases are those where substantially all of the benefits and risks of ownership are assumed by the company. Obligations under such agreements are included in creditors net of the finance charge allocated to future periods. The finance element of the rental payment is charged to the profit and loss account so as to produce a constant periodic rate of charge on the net obligation outstanding in each period.

1.6 Operating leases

Rentals applicable to operating leases where substantially all of the benefits and risks of ownership remain with the lessor are charged to the profit and loss account on the straight line basis over the lease term.

1.7 Stocks

Stocks are valued at the lower of cost and net realisable value after making due allowance for obsolete and slow-moving stocks. Cost includes all direct costs and an appropriate proportion of fixed and variable overheads.

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NOTES TO THE ABBREVIATED ACCOUNTS
For the year ended 30 June 2004

2. TANGIBLE FIXED ASSETS

	£
Cost	
At 1 July 2003	18,578
Additions	410
	<u>18,988</u>
At 30 June 2004	18,988
Depreciation	
At 1 July 2003	8,268
Charge for the year	6,281
	<u>14,549</u>
Net book value	
At 30 June 2004	£ 4,439
At 30 June 2003	£ 10,310

3. DEBTORS

Included within other debtors due within one year are loans to K Ruggles of £4250 and D Douse amounting to £4,250 (2003 - £nil) . The maximum amount outstanding to each during the year was £4,250. The above sums were each repaid in full on 31 July 2004.

4. CREDITORS

£11,406 hire purchase liability above is secured on plant and machinery included in note 2 above.

5. SHARE CAPITAL

	2004 £	2003 £
Authorised		
1,000 Ordinary shares of £1 each	£ 1,000	£ 1,000
Allotted, called up and fully paid		
100 Ordinary shares of £1 each	£ 100	£ 100