

# Nantwich Refrigeration Services LLP

Unaudited Financial Statements  
for the Year Ended 31 August 2020

Alextra Group Limited  
Chartered Certified Accountants  
7-9 Macon Court  
Herald Drive  
Crewe  
Cheshire  
CW1 6EA

# **Nantwich Refrigeration Services LLP**

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# **Nantwich Refrigeration Services LLP**

## **Limited liability partnership information**

<b>Designated members</b>	Mr T P Bowker Mrs T Bowker
<b>Registered office</b>	Unit 17 Third Avenue Crewe Cheshire CW1 6XU
<b>Accountants</b>	Alextra Group Limited Chartered Certified Accountants 7-9 Macon Court Herald Drive Crewe Cheshire CW1 6EA

# Nantwich Refrigeration Services LLP

(Registration number: OC308664)

## Balance Sheet as at 31 August 2020

	Note	2020 £	2019 £
<b>Fixed assets</b>			
Tangible assets	<u>3</u>	56,251	54,714
<b>Current assets</b>			
Stocks		6,000	2,980
Debtors		126,013	38,163
Cash and short-term deposits		-	20
		<u>132,013</u>	<u>41,163</u>
<b>Creditors: Amounts falling due within one year</b>	<u>5</u>	<u>(242,784)</u>	<u>(204,006)</u>
<b>Net current liabilities</b>		<u>(110,771)</u>	<u>(162,843)</u>
<b>Total assets less current liabilities</b>		(54,520)	(108,129)
<b>Creditors: Amounts falling due after more than one year</b>	<u>6</u>	<u>(98,884)</u>	<u>(23,860)</u>
<b>Net liabilities attributable to members</b>		<u><u>(153,404)</u></u>	<u><u>(131,989)</u></u>
<b>Represented by:</b>			
<b>Loans and other debts due to members</b>			
Members' capital classified as a liability		<u>(153,404)</u>	<u>(131,989)</u>
		<u><u>(153,404)</u></u>	<u><u>(131,989)</u></u>
<b>Total members' interests</b>			
Loans and other debts due to members		<u>(153,404)</u>	<u>(131,989)</u>
		<u><u>(153,404)</u></u>	<u><u>(131,989)</u></u>

For the year ending 31 August 2020 the limited liability partnership was entitled to exemption from audit under section 477 of the Companies Act 2006, as applied to limited liability partnerships, relating to small entities.

These financial statements have been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006, as applied to small limited liability partnerships.

These financial statements have been delivered in accordance with the provisions applicable to companies subject to the small companies regime, as applied to limited liability partnerships, and the option not to file the Members Report and Profit and Loss Account has been taken.

The members acknowledge their responsibilities for complying with the requirements of the Act, as applied to limited liability partnerships by the Limited Liability Partnerships (Accounts and Audit) (Application of Companies Act 2006) Regulations 2008 with respect to accounting records and the preparation of accounts.

## **Nantwich Refrigeration Services LLP**

**(Registration number: OC308664)**

### **Balance Sheet as at 31 August 2020 (continued)**

The financial statements of Nantwich Refrigeration Services LLP (registered number OC308664) were approved by the Board and authorised for issue on 11 May 2021. They were signed on behalf of the limited liability partnership by:

.....  
Mr T P Bowker  
Designated member

# **Nantwich Refrigeration Services LLP**

## **Notes to the Financial Statements for the Year Ended 31 August 2020**

### **1 Accounting policies**

#### **Summary of significant accounting policies and key accounting estimates**

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

#### **Statement of compliance**

These financial statements have been prepared in accordance with Financial Reporting Standard 102 Section 1A - 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006.

#### **General information and basis of accounting**

The limited liability partnership is incorporated in England & Wales under the Limited Liability Partnership Act 2000. The address of the registered office is given on the limited liability partnership information page. The nature of the limited liability partnership's operations and its principal activities are given in the members' report.

These financial statements have been prepared using the historical cost convention except that as disclosed in the accounting policies certain items are shown at fair value.

The functional currency of Nantwich Refrigeration Services LLP is considered to be pounds sterling because that is the currency of the primary economic environment in which the limited liability partnership operates. Foreign operations are included in accordance with the policies set out below.

#### **Revenue recognition**

Revenue is recognised to the extent that the limited liability partnership obtains the right to consideration in exchange for its performance. Revenue is measured at the fair value of the consideration received, excluding discounts, rebates, VAT and other sales tax or duty.

#### **Taxation**

The taxation payable on the partnership's profits is the personal liability of the members, although payment of such liabilities is administered by the partnership on behalf of its members. Consequently, neither partnership taxation nor related deferred taxation is accounted for in these financial statements. Sums set aside in respect of members' tax obligations are included in the balance sheet within loans and other debts due to members, or are set against amounts due from members as appropriate.

### **2 Particulars of employees**

The average number of persons employed by the limited liability partnership during the year was 8 (2019 - 8).

## Nantwich Refrigeration Services LLP

### Notes to the Financial Statements for the Year Ended 31 August 2020 (continued)

#### 3 Tangible fixed assets

	Plant and machinery £	Motor vehicles £	Total £
<b>Cost</b>			
At 1 September 2019	38,729	87,549	126,278
Additions	-	18,138	18,138
At 31 August 2020	38,729	105,687	144,416
<b>Depreciation</b>			
At 1 September 2019	22,619	48,945	71,564
Charge for the year	2,416	14,185	16,601
At 31 August 2020	25,035	63,130	88,165
<b>Net book value</b>			
At 31 August 2020	13,694	42,557	56,251
At 31 August 2019	16,110	38,604	54,714

#### 4 Debtors

	2020 £	2019 £
Trade debtors	125,089	37,237
Other debtors	924	926
Total current trade and other debtors	126,013	38,163

#### 5 Creditors: Amounts falling due within one year

	2020 £	2019 £
Bank loans and overdrafts	44,049	108,157
Trade creditors	102,290	62,753
Other creditors	43,179	8,832
Taxation and social security	53,266	24,264
	242,784	204,006

## Nantwich Refrigeration Services LLP

### Notes to the Financial Statements for the Year Ended 31 August 2020 (continued)

#### 6 Creditors: Amounts falling due after more than one year

	2020 £	2019 £
Bank loans and overdrafts	69,635	-
Other creditors	29,249	23,860
	<u>98,884</u>	<u>23,860</u>



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