

ABBREVIATED UNAUDITED ACCOUNTS

FOR THE YEAR ENDED 30 APRIL 2013

FOR

**REGALE REFRIGERATION AND AIR
CONDITIONING LIMITED
TRADING AS
ROYALE REFRIGERATION AND AIR
CONDITIONING**

**REGALE REFRIGERATION AND AIR
CONDITIONING LIMITED (REGISTERED NUMBER: 02171303)
TRADING AS ROYALE REFRIGERATION AND AIR
CONDITIONING**

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for the year ended 30 April 2013**

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**REGALE REFRIGERATION AND AIR
CONDITIONING LIMITED
TRADING AS ROYALE REFRIGERATION AND AIR
CONDITIONING**

**COMPANY INFORMATION
for the year ended 30 April 2013**

DIRECTORS:

D N Cullinane
N Sheppard
J Thomas

SECRETARY:

Miss K Marlow

REGISTERED OFFICE:

Unit E
Castle Industrial Park
Castle Way
NEWBURY
Berkshire
RG14 2EZ

REGISTERED NUMBER:

02171303 (England and Wales)

ACCOUNTANTS:

Griffins
Chartered Accountants
Griffins Court
24-32 London Road
NEWBURY
Berkshire
RG14 1JX

**REGALE REFRIGERATION AND AIR
CONDITIONING LIMITED (REGISTERED NUMBER: 02171303)
TRADING AS ROYALE REFRIGERATION AND AIR
CONDITIONING**

**ABBREVIATED BALANCE SHEET
30 April 2013**

	Notes	2013 £	£	2012 £	£
FIXED ASSETS					
Tangible assets	2		420,313		436,487
CURRENT ASSETS					
Stocks		15,280		15,900	
Debtors		280,494		382,839	
Cash at bank and in hand		<u>1,068,033</u>		<u>922,377</u>	
		1,363,807		1,321,116	
CREDITORS					
Amounts falling due within one year		<u>246,791</u>		<u>330,369</u>	
NET CURRENT ASSETS			<u>1,117,016</u>		<u>990,747</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			<u>1,537,329</u>		<u>1,427,234</u>
CAPITAL AND RESERVES					
Called up share capital	3		2		2
Profit and loss account			<u>1,537,327</u>		<u>1,427,232</u>
SHAREHOLDERS' FUNDS			<u>1,537,329</u>		<u>1,427,234</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 April 2013.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 April 2013 in accordance with Section 476 of the Companies Act 2006.

The directors acknowledge their 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 Sections 394 and 395 and
- (b) which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

The notes form part of these abbreviated accounts

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continued...

**REGALE REFRIGERATION AND AIR
CONDITIONING LIMITED (REGISTERED NUMBER: 02171303)
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CONDITIONING**

**ABBREVIATED BALANCE SHEET - continued
30 April 2013**

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 Board of Directors on 12 July 2013 and were signed on its behalf by:

N Sheppard - Director

The notes form part of these abbreviated accounts

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**NOTES TO THE ABBREVIATED ACCOUNTS
for the year ended 30 April 2013**

I. 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 April 2008).

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
Computer equipment	- 20% on cost

Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Deferred tax

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date.

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.

Pension costs and other post-retirement benefits

The company operates a defined contribution pension scheme. Contributions payable to the company's pension scheme are charged to the profit and loss account in the period to which they relate.

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**NOTES TO THE ABBREVIATED ACCOUNTS - continued
for the year ended 30 April 2013**

2. TANGIBLE FIXED ASSETS

	Total £
COST	
At 1 May 2012	583,770
Additions	15,767
At 30 April 2013	<u>599,537</u>
DEPRECIATION	
At 1 May 2012	147,283
Charge for year	31,941
At 30 April 2013	<u>179,224</u>
NET BOOK VALUE	
At 30 April 2013	<u>420,313</u>
At 30 April 2012	<u>436,487</u>

3. CALLED UP SHARE CAPITAL

Allotted, issued and fully paid:				
Number:	Class:	Nominal value:	2013	2012
			£	£
2	Ordinary	£1	<u>2</u>	<u>2</u>

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**REPORT OF THE ACCOUNTANTS TO THE DIRECTORS OF
REGALE REFRIGERATION AND AIR
CONDITIONING LIMITED**

The following reproduces the text of the report prepared for the directors in respect of the company's annual unaudited financial statements, from which the unaudited abbreviated accounts (set out on pages two to five) have been prepared.

As described on the balance sheet you are responsible for the preparation of the financial statements for the year ended 30 April 2013 set out on pages three to nine and you consider that the company is exempt from an audit.

In accordance with your instructions, we have compiled these unaudited financial statements in order to assist you to fulfil your statutory responsibilities, from the accounting records and information and explanations supplied to us.

Griffins
Chartered Accountants
Griffins Court
24-32 London Road
NEWBURY
Berkshire
RG14 1JX

12 July 2013

This page does not form part of the abbreviated accounts

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.