

**Registered Number 04188840**

**J.M. REFRIGERATION LIMITED**

**Abbreviated Accounts**

**31 March 2013**

**Abbreviated Balance Sheet as at 31 March 2013****04188840**

	<i>Notes</i>	<i>2013</i>	<i>2012</i>
		<i>£</i>	<i>£</i>
<b>Fixed assets</b>			
Tangible assets	2	72,577	95,396
		<u>72,577</u>	<u>95,396</u>
<b>Current assets</b>			
Stocks		15,284	21,971
Debtors		85,975	155,291
Cash at bank and in hand		27,363	5,761
		<u>128,622</u>	<u>183,023</u>
<b>Creditors: amounts falling due within one year</b>		(87,585)	(116,962)
<b>Net current assets (liabilities)</b>		<u>41,037</u>	<u>66,061</u>
<b>Total assets less current liabilities</b>		<u>113,614</u>	<u>161,457</u>
<b>Creditors: amounts falling due after more than one year</b>		(80,179)	(97,501)
<b>Provisions for liabilities</b>		(13,680)	(18,182)
<b>Total net assets (liabilities)</b>		<u>19,755</u>	<u>45,774</u>
<b>Capital and reserves</b>			
Called up share capital		1	1
Profit and loss account		19,754	45,773
<b>Shareholders' funds</b>		<u>19,755</u>	<u>45,774</u>

- For the year ending 31 March 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 October 2013

And signed on their behalf by:

**Mr J P Mason, Director**

**Notes to the Abbreviated Accounts for the period ended 31 March 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.

**Tangible assets depreciation policy**

Land & buildings freehold nil depreciation

Plant & machinery 25% reducing balance method

Fixtures, fittings & equipment 25% reducing balance method

Motor vehicles 25% reducing balance method

**2 Tangible fixed assets**

	<i>£</i>
<b>Cost</b>	
At 1 April 2012	222,991
Additions	1,214
Disposals	-
Revaluations	-
Transfers	-
At 31 March 2013	<u>224,205</u>
<b>Depreciation</b>	
At 1 April 2012	127,595
Charge for the year	24,033
On disposals	-
At 31 March 2013	<u>151,628</u>
<b>Net book values</b>	
At 31 March 2013	<u>72,577</u>
At 31 March 2012	<u>95,396</u>