

Abbreviated Unaudited Accounts for the Year Ended 30 June 2014

for

Cold Snap Ltd

Contents of the Abbreviated Accounts
for the Year Ended 30 June 2014

	Page
Company Information	1
Abbreviated Balance Sheet	2
Notes to the Abbreviated Accounts	4
Chartered Certified Accountants' Report	6

Cold Snap Ltd

Company Information
for the Year Ended 30 June 2014

DIRECTORS:

S Findlay
A Findlay

SECRETARY:

A Findlay

REGISTERED OFFICE:

11 Challoners Close
East Molesey
Surrey
KT8 0DW

REGISTERED NUMBER:

05029239 (England and Wales)

ACCOUNTANTS:

JYC Accountants Limited
245 Old Marylebone Road
Marylebone
London
NW1 5QT

Abbreviated Balance Sheet

30 June 2014

	Notes	30.6.14 £	£	30.6.13 £	£
FIXED ASSETS					
Intangible assets	2		442		1,662
Tangible assets	3		<u>1,166</u>		<u>993</u>
			1,608		2,655
CURRENT ASSETS					
Debtors		24,994		13,991	
Cash at bank		<u>3,624</u>		<u>12,518</u>	
		28,618		26,509	
CREDITORS					
Amounts falling due within one year		<u>30,053</u>		<u>29,047</u>	
NET CURRENT LIABILITIES			<u>(1,435)</u>		<u>(2,538)</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			<u>173</u>		<u>117</u>
CAPITAL AND RESERVES					
Called up share capital	4		100		100
Profit and loss account			<u>73</u>		<u>17</u>
SHAREHOLDERS' FUNDS			<u>173</u>		<u>117</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 June 2014.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 June 2014 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 which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.
- (b)

Cold Snap Ltd (Registered number: 05029239)

Abbreviated Balance Sheet - continued

30 June 2014

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 17 December 2014 and were signed on its behalf by:

A Findlay - Director

S Findlay - Director

The notes form part of these abbreviated accounts

Notes to the Abbreviated Accounts
for the Year Ended 30 June 2014

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 April 2008).

Turnover

Turnover represents net invoiced sales of goods, excluding value added tax. Income is recognised on despatch of goods.

Intangible fixed assets

As part of the franchise agreement the company has paid the franchisor an initial franchise fee plus payments for enlarged postal code areas. Amortisation is provided to write off the cost of the fee over its expected useful life of 10 years.

Tangible fixed assets

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

20% straight line:

- plant and machinery

25% straight line:

- fixtures and fittings,

- office equipment

Deferred tax

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

2. **INTANGIBLE FIXED ASSETS**

	Total £
COST	
At 1 July 2013	
and 30 June 2014	12,205
AMORTISATION	
At 1 July 2013	10,543
Amortisation for year	1,220
At 30 June 2014	11,763
NET BOOK VALUE	
At 30 June 2014	442
At 30 June 2013	1,662

Notes to the Abbreviated Accounts - continued
for the Year Ended 30 June 2014

3. **TANGIBLE FIXED ASSETS**

	Total £
COST	
At 1 July 2013	23,610
Additions	1,045
At 30 June 2014	<u>24,655</u>
DEPRECIATION	
At 1 July 2013	22,617
Charge for year	872
At 30 June 2014	<u>23,489</u>
NET BOOK VALUE	
At 30 June 2014	<u>1,166</u>
At 30 June 2013	<u>993</u>

4. **CALLED UP SHARE CAPITAL**

Allotted, issued and fully paid:

Number:	Class:	Nominal value:	30.6.14 £	30.6.13 £
100	Ordinary	£1	<u>100</u>	<u>100</u>

Chartered Certified Accountants' Report to the Board of Directors
on the Unaudited Financial Statements of
Cold Snap Ltd

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.

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the financial statements of Cold Snap Ltd for the year ended 30 June 2014 which comprise the Profit and Loss Account, the Balance Sheet, and the related notes from the company's accounting records and from information and explanations you have given us.

As a practising member firm of the Association of Chartered Certified Accountants, we are subject to its ethical and other professional requirements which are detailed at <http://rulebook.accaglobal.com>.

This report is made solely to the Board of Directors of Cold Snap Ltd, as a body, in accordance with our terms of engagement. Our work has been undertaken solely to prepare for your approval the financial statements of Cold Snap Ltd and state those matters that we have agreed to state to the Board of Directors of Cold Snap Ltd, as a body, in this report in accordance with the requirements of the Association of Chartered Certified Accountants as detailed at <http://www.accaglobal.com/factsheet163>. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and its Board of Directors, as a body, for our work or for this report.

It is your duty to ensure that Cold Snap Ltd has kept adequate accounting records and to prepare statutory financial statements that give a true and fair view of the assets, liabilities, financial position and profit of Cold Snap Ltd. You consider that Cold Snap Ltd is exempt from the statutory audit requirement for the year.

We have not been instructed to carry out an audit or a review of the financial statements of Cold Snap Ltd. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory financial statements.

JYC Accountants Limited
245 Old Marylebone Road
Marylebone
London
NW1 5QT

Date:

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.