

COLD SNAP LIMITED

Registered Number
05029239
(England and Wales)

Unaudited Financial Statements for the Year ended
30 June 2022



COLD SNAP LIMITED

Company Information for the year from 1 July 2021 to 30 June 2022

Directors	FINDLAY, Adam Michael FINDLAY, Sally
Registered Address	11 Challoners Close East Molesey Surrey KT8 0DW
Registered Number	05029239 (England and Wales)

COLD SNAP LIMITED

Balance Sheet as at 30 June 2022

	Notes	2022		2021	
		£	£	£	£
Fixed assets					
Tangible assets	6		240		-
Investments	7		2		2
			<u>242</u>		<u>2</u>
Current assets					
Debtors	8	43,942		27,302	
Cash at bank and on hand		5,460		29,200	
		<u>49,402</u>		<u>56,502</u>	
Creditors amounts falling due within one year	9	(44,594)		(54,144)	
Net current assets (liabilities)			<u>4,808</u>		<u>2,358</u>
Total assets less current liabilities			<u>5,050</u>		<u>2,360</u>
Net assets			<u>5,050</u>		<u>2,360</u>
Capital and reserves					
Called up share capital			100		100
Profit and loss account			4,950		2,260
Shareholders' funds			<u>5,050</u>		<u>2,360</u>

The company was entitled to exemption from audit for this reporting period 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. The directors have chosen to not file a copy of the company's profit and loss account.

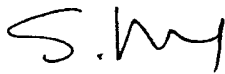
COLD SNAP LIMITED

**Balance Sheet (continued) as at
30 June 2022**

The financial statements were approved and authorised for issue by the Board of Directors on 27 September 2022, and are signed on its behalf by:



**FINDLAY, Adam Michael
Director**



**FINDLAY, Sally
Director**

Registered Company No. 05029239

COLD SNAP LIMITED

Notes to the Financial Statements for the year ended 30 June 2022

1. Statutory information

The company is a private company limited by shares and registered in England and Wales. The company's registered number and registered office address can be found on the Company Information page.

2. Compliance with applicable reporting framework

The financial statements have been prepared in compliance with FRS 102 Section 1A as it applies to the financial statements for the period and there were no material departures from the reporting standard.

3. Accounting policies

Property, plant and equipment policy

Tangible fixed assets are stated at cost or valuation less depreciation. Depreciation is provided on all tangible fixed assets as follows:

	Straight line (years)
Plant and machinery	4
Fixtures and fittings	4
Office Equipment	3

Intangible assets policy

Goodwill arising in connection with the acquisition of businesses is capitalised and amortised over its estimated economic life to a maximum of 20 years. Goodwill is reviewed annually for impairment if events or changes in circumstances indicate that the carrying value may not be recoverable.

Revenue recognition policy

Turnover from the sale of goods is recognised when the significant risks and rewards of ownership of the goods have transferred to the buyer. Turnover from the rendering of services is recognised by reference to the stage of completion of the contract. The stage of completion of a contract is measured by comparing the costs incurred for work performed to date to the total estimated contract costs.

Foreign currency translation and operations policy

Transactions in foreign currencies are initially recognised at the rate of exchange ruling at the date of the transaction. At the end of each reporting period foreign currency monetary items are translated at the closing rate of exchange. Non-monetary items that are measured at historical cost are translated at the rate ruling at the date of the transaction. All differences are charged to profit or loss.

COLD SNAP LIMITED

Notes to the Financial Statements (continued) for the year ended 30 June 2022

Investments policy

Investments in subsidiaries, associates and joint ventures are measured at cost less any accumulated impairment losses. Listed investments are measured at fair value where the difference between cost and fair value is material. Unlisted investments are measured at fair value unless the value cannot be measured reliably, in which case they are measured at cost less any accumulated impairment losses. Changes in fair value are included in the profit and loss account.

Employee benefits policy

Contributions to defined contribution plans are expensed in the period to which they relate.

4. Employee information

	2022	2021
Average number of employees during the year	2	2

5. Intangible assets

	Goodwill £	Total £
Cost or valuation		
At 01 July 21	12,205	12,205
At 30 June 22	12,205	12,205
Amortisation and impairment		
At 01 July 21	12,205	12,205
At 30 June 22	12,205	12,205
Net book value		
At 30 June 22	-	-
At 30 June 21	-	-

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Notes to the Financial Statements (continued) for the year ended 30 June 2022

6. Property, plant and equipment

	Plant & machinery £	Fixtures & fittings £	Office Equipment £	Total £
Cost or valuation				
At 01 July 21	13,790	2,396	9,959	26,145
Additions	-	-	254	254
At 30 June 22	13,790	2,396	10,213	26,399
Depreciation and impairment				
At 01 July 21	13,790	2,396	9,959	26,145
Charge for year	-	-	14	14
At 30 June 22	13,790	2,396	9,973	26,159
Net book value				
At 30 June 22	-	-	240	240
At 30 June 21	-	-	-	-

COLD SNAP LIMITED

Notes to the Financial Statements (continued) for the year ended 30 June 2022

7. Fixed asset investments

	Investments in groups ¹ £	Total £
Cost or valuation		
At 01 July 21	2	2
At 30 June 22	2	2
Net book value		
At 30 June 22	2	2
At 30 June 21	2	2

Notes

¹ Investments in group undertakings and participating interests

8. Debtors

	2022 £	2021 £
Trade debtors / trade receivables	15,146	4,275
Amounts owed by group undertakings	28,212	22,512
Prepayments and accrued income	584	515
Total	43,942	27,302

Short term debtors are measured at transaction price (which is usually the invoice price), less any impairment losses for bad and doubtful debts. Loans and other financial assets are initially recognised at transaction price including any transaction costs and subsequently measured at amortised cost determined using the effective interest method, less any impairment losses for bad and doubtful debts.

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Notes to the Financial Statements (continued) for the year ended 30 June 2022

9. Creditors within one year

	2022 £	2021 £
Trade creditors / trade payables	7,577	8,486
Taxation and social security	6,367	4,022
Other creditors	30,050	41,035
Accrued liabilities and deferred income	600	601
Total	<u>44,594</u>	<u>54,144</u>

Short term creditors are measured at transaction price (which is usually the invoice price). Loans and other financial liabilities are initially recognised at transaction price net of any transaction costs and subsequently measured at amortised cost determined using the effective interest method.