

# COLD SNAP LIMITED

Registered Number  
05029239  
(England and Wales)

Unaudited Financial Statements for the Year ended  
30 June 2023

# COLD SNAP LIMITED

## Company Information for the year from 1 July 2022 to 30 June 2023

**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 2023

	Notes	2023		2022	
		£	£	£	£
<b>Fixed assets</b>					
Tangible assets	6		156		240
Investments	7		2		2
			<u>158</u>		<u>242</u>
<b>Current assets</b>					
Debtors	8	5,977		43,942	
Cash at bank and on hand		8,168		5,460	
		<u>14,145</u>		<u>49,402</u>	
<b>Creditors amounts falling due within one year</b>	9	(38,315)		(44,594)	
		<u></u>		<u></u>	
<b>Net current assets (liabilities)</b>			(24,170)		4,808
<b>Total assets less current liabilities</b>			<u>(24,012)</u>		<u>5,050</u>
<b>Net assets</b>			<u>(24,012)</u>		<u>5,050</u>
<b>Capital and reserves</b>					
Called up share capital			100		100
Profit and loss account			(24,112)		4,950
<b>Shareholders' funds</b>			<u>(24,012)</u>		<u>5,050</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.

The financial statements were approved and authorised for issue by the Board of Directors on 22 November 2023, 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 2023

### 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:

#### 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.

#### 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

	2023	2022
Average number of employees during the year	2	2

#### 5. Intangible assets

	Goodwill	Total
	£	£
<b>Cost or valuation</b>		
At 01 July 22	12,205	12,205
At 30 June 23	12,205	12,205
<b>Amortisation and impairment</b>		
At 01 July 22	12,205	12,205
At 30 June 23	12,205	12,205
<b>Net book value</b>		
At 30 June 23	-	-
At 30 June 22	-	-

## 6. Property, plant and equipment

	Plant & machinery	Fixtures & fittings	Office Equipment	Total
	£	£	£	£
<b>Cost or valuation</b>				
At 01 July 22	13,790	2,396	10,213	26,399
At 30 June 23	13,790	2,396	10,213	26,399
<b>Depreciation and impairment</b>				
At 01 July 22	13,790	2,396	9,973	26,159
Charge for year	-	-	85	85
Other adjustments	-	-	(1)	(1)
At 30 June 23	13,790	2,396	10,057	26,243
<b>Net book value</b>				
At 30 June 23	-	-	156	156
At 30 June 22	-	-	240	240

## 7. Fixed asset investments

	Investments in groups <sup>1</sup>	Total
	£	£
<b>Cost or valuation</b>		
At 01 July 22	2	2
At 30 June 23	2	2
<b>Net book value</b>		
At 30 June 23	2	2
At 30 June 22	2	2

### Notes

<sup>1</sup> Investments in group undertakings and participating interests

## 8. Debtors

	2023	2022
	£	£
Trade debtors / trade receivables	5,340	15,146
Amounts owed by group undertakings	-	28,212
Other debtors	10	-
Prepayments and accrued income	627	584
Total	<u>5,977</u>	<u>43,942</u>

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.

## 9. Creditors within one year

	2023	2022
	£	£
Trade creditors / trade payables	4,834	7,577
Amounts owed to related parties	2,988	-
Taxation and social security	599	6,367
Other creditors	29,148	30,050
Accrued liabilities and deferred income	746	600
Total	<u>38,315</u>	<u>44,594</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.



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