

Registered Number: 06968179

England and Wales

Aberdyfi Ice Cream Limited

Unaudited Abbreviated Report and Financial Statements

For the period ended 30 September 2014

Aberdyfi Ice Cream Limited  
Contents Page  
For the period ended 30 September 2014

Accountants' Report	1
Balance Sheet	2
Notes to the Abbreviated Financial Statements	3 to 4

Aberdyfi Ice Cream Limited  
Accountants' Report  
For the period ended 30 September 2014

As described on the balance sheet you are responsible for the preparation of the financial statements for the period ended 30 September 2014 and you consider that the company is exempt from an audit under the Companies Act 2006.

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.

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Ian Styles Accountants  
140a Longden Coleham  
Shrewsbury  
SY3 7DN

Aberdyfi Ice Cream Limited  
Abbreviated Balance Sheet  
As at 30 September 2014

	Notes	2014 £	2013 £
<b>Fixed assets</b>			
Tangible assets	2	38,363	-
		<b>38,363</b>	-
<b>Current assets</b>			
Stocks		4,250	-
Cash at bank and in hand		65,852	100
		<b>70,102</b>	<b>100</b>
<b>Creditors: amounts falling due within one year</b>		(54,504)	-
<b>Net current assets</b>		<b>15,598</b>	<b>100</b>
<b>Total assets less current liabilities</b>		<b>53,961</b>	<b>100</b>
<b>Creditors: amounts falling due after more than one year</b>		(13,685)	-
<b>Provisions for liabilities</b>		(2,763)	-
<b>Net assets</b>		<b>37,513</b>	<b>100</b>
<b>Capital and reserves</b>			
Called up share capital	3	100	100
Profit and loss account		37,413	-
<b>Shareholders funds</b>		<b>37,513</b>	<b>100</b>

For the period ended 30 September 2014 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Director responsibilities: 1) The members have not required the company to obtain an audit of its accounts for the period in question in accordance with section 476;

2) The director acknowledges her 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.

Signed on behalf of the board of directors

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A Knox Director

Date approved by the board: 22 June 2015

**Aberdyfi Ice Cream Limited**  
**Notes to the Abbreviated Financial Statements**  
**For the period ended 30 September 2014**

**1 Accounting Policies**

**Turnover**

Turnover comprises the invoiced value of goods and services supplied by the company, net of Value Added Tax and trade discounts.

**Operating lease rentals**

Rentals payable under operating leases are charged against income on a straight line basis over the lease term.

**Finance lease and hire purchase charges**

The finance element of the rental payment is charged to the profit and loss account on a straight line basis.

**Dividends**

Proposed dividends are only included as liabilities in the financial statements when their payment has been approved by the shareholders prior to the balance sheet date.

**Tangible fixed assets**

Tangible fixed assets, other than freehold land, are stated at cost or valuation less depreciation and any provision for impairment. Depreciation is provided at rates calculated to write off the cost or valuation of fixed assets, less their estimated residual value, over their expected useful lives on the following basis:

Motor Vehicles	25% Straight line
Fixtures and Fittings	25% Straight line

**Assets on finance lease and hire purchase**

Assets held under finance lease or hire purchase contracts i.e. those contracts where substantially all the risks and rewards of ownership have passed to the company, are included in the appropriate category of tangible fixed assets and depreciated over the shorter of the lease term and their estimated expected useful lives. Future obligations under such contracts are included in creditors net of the finance charge allocated to future periods.

**Stocks**

Stocks are valued at the lower of cost and net realisable value after making due allowance for obsolete and slow moving items. Cost includes all direct costs and an appropriate proportion of fixed and variable overheads.

Aberdyfi Ice Cream Limited  
Notes to the Abbreviated Financial Statements  
For the period ended 30 September 2014

**2 Tangible fixed assets**

	<b>Tangible fixed assets</b>
<b>Cost or valuation</b>	<b>£</b>
Additions	43,844
At 30 September 2014	<b>43,844</b>
<b>Depreciation</b>	
Charge for period	5,481
At 30 September 2014	<b>5,481</b>
<b>Net book values</b>	
At 30 September 2014	<b>38,363</b>

**3 Share capital**

	<b>2014</b>	<b>2013</b>
<b>Allotted called up and fully paid</b>	<b>£</b>	<b>£</b>
100 Ordinary shares of £1.00 each	100	100
	<b>100</b>	<b>100</b>
	-	-
	-	-
	-	-
	<b>0</b>	<b>0</b>

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.