

Registered number: 01240681

**A-COLD DISTRIBUTORS LIMITED**  
**UNAUDITED**  
**ABBREVIATED ACCOUNTS**  
**FOR THE YEAR ENDED 31 MARCH 2015**



**A-COLD DISTRIBUTORS LIMITED**  
**REGISTERED NUMBER: 01240681**

**ABBREVIATED BALANCE SHEET**  
**AS AT 31 MARCH 2015**

	Note	£	2015 £	2014 £
<b>Fixed assets</b>				
Tangible assets	2		112,913	115,978
<b>Current assets</b>				
Stocks		28,843	34,208	
Debtors: amounts falling due after more than one year		492,829	492,829	
Debtors: amounts falling due within one year		332,247	293,229	
Cash at bank and in hand		685,530	187,161	
		<u>1,539,449</u>	<u>1,007,427</u>	
<b>Creditors: amounts falling due within one year</b>		<u>(766,365)</u>	<u>(392,752)</u>	
<b>Net current assets</b>			773,084	614,675
<b>Total assets less current liabilities</b>			<u>885,997</u>	<u>730,653</u>
<b>Creditors: amounts falling due after more than one year</b>	3		(43,739)	(68,810)
<b>Provisions for liabilities</b>				
Deferred tax			(10,075)	(6,018)
<b>Net assets</b>			<u>832,183</u>	<u>655,825</u>
<b>Capital and reserves</b>				
Called up share capital	4		100	100
Profit and loss account			832,083	655,725
<b>Shareholders' funds</b>			<u>832,183</u>	<u>655,825</u>


The directors consider that the company is entitled to exemption from the requirement to have an audit under the provisions of section 477 of the Companies Act 2006 ("the Act") and members have not required the company to obtain an audit for the year in question in accordance with section 476 of the Act.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and for preparing financial statements which give a true and fair view of the state of affairs of the company as at 31 March 2015 and of its profit for the year in accordance with the requirements of sections 394 and 395 of the Act and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

The abbreviated accounts, which have been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006, were approved and authorised for issue by the board and were signed on its behalf by:

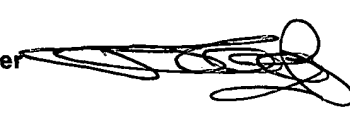
**AN Cusick**  
Director

Date:

  
28/07/15

**TJW Cooper**  
Director

Date:

  
28/7/15

The notes on pages 2 to 4 form part of these financial statements.

## **A-COLD DISTRIBUTORS LIMITED**

### **NOTES TO THE ABBREVIATED ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2015**

#### **1. Accounting policies**

##### **1.1 Basis of preparation of financial statements**

The full financial statements, from which these abbreviated accounts have been extracted, have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008).

##### **1.2 Turnover**

Turnover comprises revenue recognised by the company in respect of goods and services supplied during the year, exclusive of Value Added Tax and trade discounts.

##### **1.3 Tangible fixed assets and depreciation**

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost of fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Plant and machinery	-	15% straight line basis
Motor vehicles	-	25% straight line basis
Fixtures and fittings	-	15-25% straight line basis

##### **1.4 Leasing and hire purchase**

Assets obtained under hire purchase contracts and finance leases are capitalised as tangible fixed assets. Assets acquired by finance lease are depreciated over the shorter of the lease term and their useful lives. Assets acquired by hire purchase are depreciated over their useful lives. Finance leases are those where substantially all of the benefits and risks of ownership are assumed by the company. Obligations under such agreements are included in creditors net of the finance charge allocated to future periods. The finance element of the rental payment is charged to the profit and loss account so as to produce a constant periodic rate of charge on the net obligation outstanding in each period.

##### **1.5 Operating leases**

Rentals under operating leases are charged to the profit and loss account on a straight line basis over the lease term.

##### **1.6 Stocks**

Stocks are valued at the lower of cost and net realisable value after making due allowance for obsolete and slow-moving stocks.

##### **1.7 Deferred taxation**

Full provision is made for deferred tax assets and liabilities arising from all timing differences between the recognition of gains and losses in the financial statements and recognition in the tax computation.

A net deferred tax asset is recognised only if it can be regarded as more likely than not that there will be suitable taxable profits from which the future reversal of the underlying timing differences can be deducted.

Deferred tax assets and liabilities are calculated at the tax rates expected to be effective at the time the timing differences are expected to reverse.

Deferred tax assets and liabilities are not discounted.

# A-COLD DISTRIBUTORS LIMITED

## NOTES TO THE ABBREVIATED ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2015

### 1. Accounting policies (continued)

#### 1.8 Foreign currencies

Monetary assets and liabilities denominated in foreign currencies are translated into sterling at rates of exchange ruling at the balance sheet date.

Transactions in foreign currencies are translated into sterling at the rate ruling on the date of the transaction.

Exchange gains and losses are recognised in the profit and loss account.

#### 1.9 Pensions

The company operates a defined contribution pension scheme and the pension charge represents the amounts payable by the company to the fund in respect of the year.

### 2. Tangible fixed assets

	£
<b>Cost</b>	
At 1 April 2014	266,313
Additions	46,233
Disposals	(32,664)
At 31 March 2015	279,882
<b>Depreciation</b>	
At 1 April 2014	150,335
Charge for the year	35,729
On disposals	(19,095)
At 31 March 2015	166,969
<b>Net book value</b>	
At 31 March 2015	112,913
At 31 March 2014	115,978

### 3. Creditors:

#### Amounts falling due after more than one year

The aggregate amount of creditors for which security has been given amounted to £115,824 (2013: £90,022).

### 4. Share capital

	2015 £	2014 £
<b>Allotted, called up and fully paid</b>		
100 Ordinary shares of £1 each	100	100

**A-COLD DISTRIBUTORS LIMITED**

**NOTES TO THE ABBREVIATED ACCOUNTS  
FOR THE YEAR ENDED 31 MARCH 2015**

**5. Controlling party**

The ultimate controlling parties are TJW Cooper and AN Cusick by virtue of their equal shareholding in the immediate and ultimate parent company A-Cold Holdings Limited.