

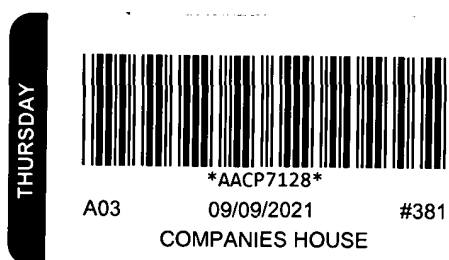
# Case & Cold Services Limited

## FINANCIAL STATEMENTS

for the year ended

31 December 2020

Unaudited



# Case & Cold Services Limited

## OFFICERS AND PROFESSIONAL ADVISERS

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### DIRECTORS

C M Murphy (resigned 9<sup>th</sup> April 2021)  
D E Nouch  
B L Harris (appointed 26<sup>th</sup> April 2021)

### SECRETARY

C M Murphy (resigned 9<sup>th</sup> April 2021)

### BANKERS

National Westminster Bank plc  
Third Floor  
3 Temple Back East  
Bristol  
BS1 6DZ

### REGISTERED OFFICE

Causeway Central  
Pioneer Park  
Bristol  
BS4 3QB

The directors submit their report and unaudited financial statements of Case and Cold Services Limited for the year ended 31 December 2020.

#### PRINCIPAL ACTIVITIES, RESULTS AND REVIEW OF BUSINESS

In April 2006 the parent undertaking acquired the trade and assets of a company engaged in the installation and maintenance of refrigeration cabinets and cold rooms. This trade, and the assets acquired at this time, was transferred into the company following this date.

The installation department was wound up in 2007 and the service division was transferred into Space Engineering Services Limited on 30 June 2007.

The company has not traded during the period.

There is no intention for the company to start trading in the future.

#### RISK MANAGEMENT AND KEY PERFORMANCE INDICATORS

As a result of the non-trading status of the company, there are no significant risks faced by the business and no key performance indicators in operation.

#### DIRECTORS

The directors in office at the year-end are listed on page 1.

#### DIRECTORS' QUALIFYING THIRD PARTY INDEMNITY PROVISION

The company has granted an indemnity to all of its directors against liability in respect of proceedings brought by third parties, subject to the conditions set out in the Companies Act 2006. Such qualifying third party indemnity provision remains in force as at the date of approving the directors' report.

#### POLITICAL AND CHARITABLE CONTRIBUTIONS

No political or charitable contributions were made during the year.

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DIRECTORS' RESPONSIBILITIES IN THE PREPARATION OF FINANCIAL STATEMENTS

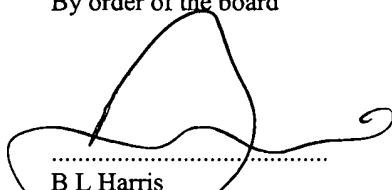
The directors are responsible for preparing the Annual Report and Financial Statements in accordance with applicable law and regulations.

Company law requires the directors to prepare financial statements for each financial period. Under that law the directors have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). The financial statements are required by law to give a true and fair view of the state of affairs of the company and of the profit or loss for that period. In preparing those financial statements, the directors are required to:

- a. select suitable accounting policies and then apply them consistently;
- b. make judgements and estimates that are reasonable and prudent;
- c. prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The directors are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the company and to enable them to ensure that the financial statements comply with the requirements of the Companies Act 2006. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

By order of the board



.....  
B L Harris

Date: 7/9/2021

# Case & Cold Services Limited

## BALANCE SHEET

As at 31 December 2020

	<i>Notes</i>	2020 £	2019 £
CURRENT ASSETS			
Debtors	3	43,442	43,442
TOTAL ASSETS		<u>43,442</u>	<u>43,442</u>
CAPITAL AND RESERVES			
Called up share capital	4	48,000	48,000
Profit and loss account		(4,558)	(4,558)
EQUITY SHAREHOLDER'S FUNDS		<u>43,442</u>	<u>43,442</u>

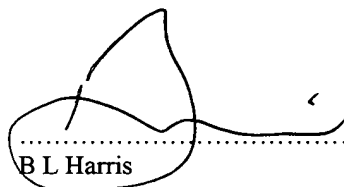
For the year ending 31 December 2020 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibility 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.

These financial statements were approved by the directors and authorised for issue on 7/9/2021.... and are signed on their behalf by:

  
.....  
B L Harris

# Case & Cold Services Limited

## NOTES TO THE FINANCIAL STATEMENTS *(continued)*

for the year ended 31 December 2020

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### 1 ACCOUNTING POLICIES

#### STATEMENT OF COMPLIANCE

The company's financial statements have been prepared in compliance with FRS 102 – The Financial Reporting Standard applicable in the UK and Republic of Ireland, as it applies to the financial statements of the company for the year ended 31 December 2020.

#### BASIS OF ACCOUNTING

The financial statements have been prepared under the historical cost convention and in accordance with applicable accounting standards.

#### GOING CONCERN

The company is not trading at present and is therefore reliant on the parent undertaking. The directors have considered the ability of all the companies within the group to be able to meet their liabilities as they fall due. This has included a review of budgets and forecasts together with the availability of bank facilities.

On the basis of that review the directors are satisfied that the Going Concern basis is appropriate for the preparation of the Financial Statements.

#### CASH FLOW STATEMENT

The company has taken advantage of the exemption from preparing a cash flow statement as it is a wholly owned subsidiary undertaking of a company preparing publicly available consolidated accounts which include the results of the company.

### 2 OPERATING PROFIT/LOSS

The company did not trade during the current or preceding year and generated neither a profit nor a loss. No profit and loss account has therefore been prepared.

None of the directors were paid emoluments specifically for their services to this company. Their emoluments for their services to the group are disclosed in the accounts of the parent undertaking.

### 3 DEBTORS

	2020	2019
	£	£
Amounts due from group undertakings	43,442	43,442
	<u>43,442</u>	<u>43,442</u>

# Case & Cold Services Limited

## NOTES TO THE FINANCIAL STATEMENTS *(continued)* for the year ended 31 December 2020

### 4 SHARE CAPITAL

	2020 £	2019 £
Authorised:		
400 Ordinary shares of £1 each	400	400
36,000 Founder shares of £1 each	36,000	36,000
12,000 Special A shares of £1 each	12,000	12,000
	<u>48,400</u>	<u>48,400</u>
	2020 £	2019 £
Allotted, called up and fully paid:		
36,000 Founder shares of £1 each	36,000	36,000
12,000 Special A shares of £1 each	12,000	12,000
	<u>48,000</u>	<u>48,000</u>

The shares rank *pari passu* except that each class of share is entitled to an annual dividend dependent upon the profits earned in the division managed by the respective shareholder of each class. However, as all shares are held by the parent undertaking there is no effective difference in dividend rights. Accordingly all shares have been disclosed as equity.

### 5 PARENT UNDERTAKING AND RELATED PARTY TRANSACTIONS

The immediate parent undertaking is Space Engineering Services Limited, a company incorporated in England & Wales (company registration number 2186490).

The ultimate parent undertaking is Space Cooling Topco Limited, a company incorporated in England & Wales (company registration number 8935318).

Space Cooling Topco Limited is the smallest and largest group of which the company is a member and for which group financial statements are prepared. Consolidated financial statements are available from Causeway Central, Pioneer Park, Bristol, BS4 3QB.

The company is a wholly owned subsidiary of Space Cooling Topco Limited and therefore has taken advantage of the exemption available under FRS 8 from disclosing transactions with members of the Group.