

**DAW REFRIGERATION LIMITED**  
**UNAUDITED**  
**ABBREVIATED ACCOUNTS**  
**FOR THE PERIOD ENDED 28 FEBRUARY 2015**  
**REGISTRATION NUMBER 05098367**

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**DAW REFRIGERATION LIMITED**  
**REGISTRATION NUMBER 05098367**

**CONTENTS**

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	<b>Page</b>
Abbreviated balance sheet	<b>1 - 2</b>
Notes to the financial statements	<b>3 - 5</b>

**DAW REFRIGERATION LIMITED**  
**REGISTRATION NUMBER 05098367**

**ABBREVIATED BALANCE SHEET**

**AS AT 28 FEBRUARY 2015**

		28/02/15		31/01/14	
	Notes	£	£	£	£
<b>Fixed assets</b>					
Intangible assets	2		23,550		26,250
Tangible assets	2		65,444		28,119
			<u>88,994</u>		<u>54,369</u>
<b>Current assets</b>					
Stocks		69,500		44,500	
Debtors		156,794		173,514	
Cash at bank and in hand		106,356		30,365	
		<u>332,650</u>		<u>248,379</u>	
<b>Creditors: amounts falling due within one year</b>		<u>(228,890)</u>		<u>(219,236)</u>	
<b>Net current assets</b>			<u>103,760</u>		<u>29,143</u>
<b>Total assets less current liabilities</b>			192,754		83,512
<b>Provisions for liabilities</b>			<u>(12,520)</u>		<u>(4,929)</u>
<b>Net assets</b>			<u>180,234</u>		<u>78,583</u>
<b>Capital and reserves</b>					
Called up share capital	3		100		100
Profit and loss account			180,134		78,483
<b>Shareholders' funds</b>			<u>180,234</u>		<u>78,583</u>

The directors' statements required by Sections 475(2) and (3) are shown on the following page which forms part of this Balance Sheet.

**The notes on pages 3 to 5 form an integral part of these financial statements.**

**DAW REFRIGERATION LIMITED**  
**REGISTRATION NUMBER**

**ABBREVIATED BALANCE SHEET (CONTINUED)**

**DIRECTORS' STATEMENTS REQUIRED BY SECTIONS 475(2) AND (3)**

**FOR THE PERIOD ENDED 28 FEBRUARY 2015**

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In approving these abbreviated accounts as directors of the company we hereby confirm:

- (a) that for the period stated above the company was entitled to the exemption conferred by Section 477 of the Companies Act 2006 ;
- (b) that no notice has been deposited at the registered office of the company pursuant to Section 476 of the Companies Act 2006 requesting that an audit be conducted for the period ended 28 February 2015 ; and
- (c) that we acknowledge our responsibilities for:
  - (1) ensuring that the company keeps accounting records which comply with Section 386 of the Companies Act 2006 ; and
  - (2) preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial period and of its profit or loss for the period then ended in accordance with the requirements of Section 393 of the Companies Act 2006 and which otherwise comply with the provisions of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

These abbreviated accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies .

The abbreviated accounts were approved by the Board on 27/7/15 and signed on its behalf by



**Mr C T Daw**  
**Director**

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**The notes on pages 3 to 5 form an integral part of these financial statements.**

**NOTES TO THE ABBREVIATED FINANCIAL STATEMENTS**  
**FOR THE PERIOD ENDED 28 FEBRUARY 2015**

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**1. Accounting policies**

**1.1. Accounting convention**

The accounts are prepared under the historical cost convention and in accordance with applicable accounting standards, and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008).

**1.2. Turnover**

Turnover represents the total value of goods, excluding value added tax, provided to customers during the period, plus the value of work, excluding value added tax, performed during the period with respect to services.

**1.3. Goodwill**

Acquired goodwill is written off in equal annual instalments over its estimated useful economic life of 20 years.

**1.4. Tangible fixed assets and depreciation**

Depreciation is provided at rates calculated to write off the cost less residual value of each asset over its expected useful life, as follows:

Plant and machinery	-	10% straight line
Fixtures, fittings and equipment	-	25% straight line
Motor vehicles	-	20% straight line
Office equipment	-	10% straight line

Tangible fixed assets are stated at cost less accumulated depreciation.

**1.5. Stock**

Stock is valued at the lower of cost and net realisable value.

**1.6. Pensions**

The pension costs charged in the financial statements represent the contribution payable by the company during the period.

**NOTES TO THE ABBREVIATED FINANCIAL STATEMENTS**

**FOR THE PERIOD ENDED 28 FEBRUARY 2015**

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**1.7. Deferred taxation**

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date where transactions or events have occurred at that date that will result in an obligation to pay more, or a right to pay less or to receive more, tax.

Deferred tax is measured on an undiscounted basis at the tax rates that are expected to apply in the periods in which timing differences reverse, based on tax rates and laws enacted or substantively enacted at the balance sheet date.

<b>2. Fixed assets</b>	<b>Intangible assets £</b>	<b>Tangible fixed assets £</b>	<b>Total £</b>
<b>Cost</b>			
At 1 February 2014	50,000	139,426	189,426
Additions	-	62,429	62,429
At 28 February 2015	50,000	201,855	251,855
<b>Depreciation and Provision for diminution in value</b>			
At 1 February 2014	23,750	111,307	135,057
Charge for period	2,700	25,104	27,804
At 28 February 2015	26,450	136,411	162,861
<b>Net book values</b>			
At 28 February 2015	23,550	65,444	88,994
At 31 January 2014	26,250	28,119	54,369

**NOTES TO THE ABBREVIATED FINANCIAL STATEMENTS**

**FOR THE PERIOD ENDED 28 FEBRUARY 2015**

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..... continued

<b>3. Share capital</b>	<b>28/02/15</b>	<b>31/01/14</b>
	<b>£</b>	<b>£</b>
<b>Authorised</b>		
1,000 Ordinary shares of 1 each	<u>1,000</u>	<u>1,000</u>
<b>Allotted, called up and fully paid</b>		
100 Ordinary shares of 1 each	<u>100</u>	<u>100</u>
<b>Equity Shares</b>		
100 Ordinary shares of 1 each	<u>100</u>	<u>100</u>

**4. Transactions with directors**

**Advances to directors**

At the year end, 31 January 2015, the directors owed the company £5,475 (2014: £-). The maximum balance owed during the year was £105,957.