

Registered Number: 06344278

England and Wales

DAC Refrigeration Limited

Unaudited Abbreviated Report and Financial Statements

For the year ended 30 September 2012

DAC Refrigeration Limited  
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DAC Refrigeration Limited  
Accountants' Report  
For the year ended 30 September 2012

As described on the balance sheet you are responsible for the preparation of the financial statements for the year ended 30 September 2012 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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Alderdice And Co  
183 Whitegate Drive  
Blackpool  
Lancashire  
FY3 0EW

DAC Refrigeration Limited  
Abbreviated Balance Sheet  
As at 30 September 2012

	Notes	2012 £	2011 £
<b>Fixed assets</b>			
Intangible assets	4	-	1,200
Tangible assets	5	5,404	7,208
		<b>5,404</b>	<b>8,408</b>
<b>Current assets</b>			
Stocks		2,000	3,000
Debtors	6	10,100	11,495
Cash at bank and in hand		35,693	35,257
		<b>47,793</b>	<b>49,752</b>
<b>Creditors: amounts falling due within one year</b>	7	(13,442)	(28,585)
<b>Net current assets</b>		<b>34,351</b>	<b>21,167</b>
<b>Total assets less current liabilities</b>		<b>39,755</b>	<b>29,575</b>
<b>Net assets</b>		<b>39,755</b>	<b>29,575</b>
<b>Capital and reserves</b>			
Called up share capital	8	100	100
Profit and loss account		39,655	29,475
<b>Shareholders funds</b>		<b>39,755</b>	<b>29,575</b>

For the year ended 30 September 2012 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 year in question in accordance with section 476,

2) The director acknowledges his 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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Darren Cuddy Director

Date approved by the board: 12 June 2013

DAC Refrigeration Limited  
Notes to the Abbreviated Financial Statements  
For the year ended 30 September 2012

**1 Accounting Policies**

**Basis of accounting**

The financial statements are prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008).

**Turnover**

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

**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.

**Goodwill**

Acquired goodwill is stated at cost less amortisation. Amortisation is calculated on a straight line basis over the estimated expected useful economic life of the goodwill of 5 years.

**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:

Plant and Machinery	25% Reducing balance
Motor Vehicles	25% Reducing balance

**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.

DAC Refrigeration Limited  
Notes to the Abbreviated Financial Statements  
For the year ended 30 September 2012

**4 Intangible fixed assets**

	Intangible fixed assets
<b>Cost or valuation</b>	<b>£</b>
At 01 October 2011	6,000
At 30 September 2012	<b>6,000</b>
<b>Amortisation</b>	
At 01 October 2011	4,800
Charge for year	1,200
At 30 September 2012	<b>6,000</b>
<b>Net Book Values</b>	
At 30 September 2012	-
At 30 September 2011	<b>1,200</b>

**5 Tangible fixed assets**

	Tangible fixed assets
<b>Cost or valuation</b>	<b>£</b>
At 01 October 2011	12,911
At 30 September 2012	<b>12,911</b>
<b>Depreciation</b>	
At 01 October 2011	5,703
Charge for year	1,804
At 30 September 2012	<b>7,507</b>
<b>Net book values</b>	
At 30 September 2012	<b>5,404</b>
At 30 September 2011	<b>7,208</b>

**8 Share capital**

	2012	2011
<b>Allotted called up and fully paid</b>	<b>£</b>	<b>£</b>
100 Class A shares of £1.00 each	100	100
	<b>100</b>	<b>100</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.