

Registered Number:06344278

England and Wales

DAC Refrigeration Limited

Unaudited Financial Statements

For the year ended 30 September 2017

DAC Refrigeration Limited

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Statement of Financial Position
As at 30 September 2017

	Notes	2017 £	2016 £
Fixed assets			
Property, plant and equipment	2	9,162	13,088
		9,162	13,088
Current assets			
Inventories	3	1,250	1,250
Trade and other receivables	4	8,114	8,595
Cash and cash equivalents		66,208	61,081
		75,572	70,926
Trade and other payables: amounts falling due within one year	5	(20,758)	(14,696)
Net current assets		54,814	56,230
Total assets less current liabilities		63,976	69,318
Net assets		63,976	69,318
Capital and reserves			
Called up share capital		100	100
Retained earnings		63,876	69,218
Shareholders' funds		63,976	69,318

For the year ended 30 September 2017 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 financial statements for the year ended 30 September 2017 in accordance with Section 476 of the Companies Act 2006

The director acknowledges his responsibilities for: a) ensuring that the company keeps proper accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and

b) preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of each financial year and of its profit or loss for each financial year in accordance with the requirements of Section 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

In accordance with Section 444 of the Companies Act 2006, the Income Statement has not been delivered.

The financial statements have been prepared and delivered in accordance with the provisions of Part 15 of the Companies Act 2006 relating to small companies.

These financial statements were approved and authorised for issue by the Board on 26 February 2018 and were signed by:

Darren Cuddy Director

DAC Refrigeration Limited

Notes to the Financial Statements For the year ended 30 September 2017

Statutory Information

DAC Refrigeration Limited is a private limited company, limited by shares, domiciled in England and Wales, registration number 06344278.

Registered address:
29 Newington Drive
Bury
Lancashire
BL8 2NE

The presentation currency is £ sterling.

1. Accounting policies

Basis of preparing the financial statements

These financial statements have been prepared in accordance with the provisions of Section 1A of Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical costs convention as modified by the revaluation of certain assets.

Revenue recognition

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

Goodwill

Goodwill, being the amount paid in connection with the acquisition of a business in 0, is being amortised evenly over its estimated useful life of 5 years.

Property, plant and equipment

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

Inventories

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 Financial Statements Continued For the year ended 30 September 2017

2. Property, plant and equipment

	Plant and machinery	Motor vehicles	Total
Cost or valuation	£	£	£
At 01 October 2016	225	26,116	26,341
At 30 September 2017	225	26,116	26,341
Provision for depreciation and impairment			
At 01 October 2016	224	13,029	13,253
Charge for year	-	3,926	3,926
At 30 September 2017	224	16,955	17,179
Net book value			
At 30 September 2017	1	9,161	9,162
At 30 September 2016	1	13,087	13,088

3. Inventories

	2017	2016
	£	£
Stocks	1,250	1,250

4. Trade and other receivables

	2017	2016
	£	£
Trade debtors	6,460	6,941
Other debtors	1,654	1,654
	8,114	8,595

5. Trade and other payables: amounts falling due within one year

	2017	2016
	£	£
Trade creditors	3,868	7,455
Taxation and social security	701	896
Other creditors	16,189	6,345
	20,758	14,696

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.