

Registered Number: 06344278

England and Wales

DAC Refrigeration Limited

Unaudited Abbreviated Report and Financial Statements

For the year ended 30 September 2013

DAC Refrigeration Limited
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DAC Refrigeration Limited
Accountants' Report
For the year ended 30 September 2013

As described on the balance sheet you are responsible for the preparation of the financial statements for the year ended 30 September 2013 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.

Alderdice And Co
183 Whitegate Drive
Blackpool
Lancashire
FY3 0EW

DAC Refrigeration Limited
Abbreviated Balance Sheet
As at 30 September 2013

	Notes	2013 £	2012 £
Fixed assets			
Tangible assets	3	3,926	5,404
		3,926	5,404
Current assets			
Stocks		1,750	2,000
Debtors		8,595	10,100
Cash at bank and in hand		52,540	35,693
		62,885	47,793
Creditors: amounts falling due within one year		(16,624)	(13,442)
Net current assets		46,261	34,351
Total assets less current liabilities		50,187	39,755
Net assets		50,187	39,755
Capital and reserves			
Called up share capital	4	100	100
Profit and loss account		50,087	39,655
Shareholders funds		50,187	39,755

For the year ended 30 September 2013 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors 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 directors acknowledge their 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

Darren Cuddy Director

Date approved by the board: 30 October 2013

DAC Refrigeration Limited
Notes to the Abbreviated Financial Statements
For the year ended 30 September 2013

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 2013

2 Intangible fixed assets

	Intangible fixed assets
Cost or valuation	£
At 01 October 2012	6,000
At 30 September 2013	6,000
Amortisation	
At 01 October 2012	6,000
At 30 September 2013	6,000
Net Book Values	
At 30 September 2013	-
At 30 September 2012	-

3 Tangible fixed assets

	Tangible fixed assets
Cost or valuation	£
At 01 October 2012	12,911
At 30 September 2013	12,911
Depreciation	
At 01 October 2012	7,507
Charge for year	1,478
At 30 September 2013	8,985
Net book values	
At 30 September 2013	3,926
At 30 September 2012	5,404

4 Share capital

	2013	2012
Allotted called up and fully paid	£	£
100 Class A shares of £1.00 each	100	100
	100	100

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.