

Registered Number: 06344278

England and Wales

DAC Refrigeration Limited

Unaudited Abbreviated Report and Financial Statements

For the year ended 30 September 2014

DAC Refrigeration Limited
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DAC Refrigeration Limited
Accountants' Report
For the year ended 30 September 2014

As described on the balance sheet you are responsible for the preparation of the financial statements for the year ended 30 September 2014 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 2014

	Notes	2014 £	2013 £
Fixed assets			
Tangible assets	2	2,737	3,926
		2,737	3,926
Current assets			
Stocks		1,250	1,750
Debtors		15,113	8,595
Cash at bank and in hand		54,206	52,540
		70,569	62,885
Creditors: amounts falling due within one year		(12,418)	(16,624)
Net current assets		58,151	46,261
Total assets less current liabilities		60,888	50,187
Net assets		60,888	50,187
Capital and reserves			
Called up share capital	3	100	100
Profit and loss account		60,788	50,087
Shareholders funds		60,888	50,187

For the year ended 30 September 2014 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

Darren Cuddy Director

Date approved by the board: 02 March 2015

DAC Refrigeration Limited
Notes to the Abbreviated Financial Statements
For the year ended 30 September 2014

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 2014

2 Tangible fixed assets

	Tangible fixed assets	
Cost or valuation	£	
At 01 October 2013	12,911	
At 30 September 2014	12,911	
Depreciation		
At 01 October 2013	8,985	
Charge for year	1,189	
At 30 September 2014	10,174	
Net book values		
At 30 September 2014	2,737	
At 30 September 2013	3,926	

3 Share capital

	2014		2013
	£		£
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.