

SPIRAL COOL LIMITED
ABBREVIATED ACCOUNTS
FOR THE YEAR ENDED 30TH JUNE 2013
Registration number 06618145



ANDREW WINTERBURN LIMITED
CHARTERED ACCOUNTANTS
Herefordshire

Spiral Cool Limited

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Spiral Cool Limited

**Chartered Accountants' report to the Director on the
unaudited financial statements of Spiral Cool Limited**

In accordance with the engagement letter dated , and in order to assist you to fulfil your duties under the Companies Act 2006, we have compiled the financial statements of the company which comprise the Balance Sheet and the related notes from the accounting records and information and explanations you have given to us

This report is made to the company's director in accordance with the terms of our engagement. Our work has been undertaken so that we might compile the financial statements that we have been engaged to compile, report to the company's director that we have done so and state those matters that we have agreed to state to them in this report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and the company's director for our work or for this report.

We have carried out this engagement in accordance with technical guidance issued by the Institute of Chartered Accountants in England & Wales and have complied with the ethical guidance laid down by the Institute relating to members undertaking the compilation of financial statements.

You have acknowledged on the balance sheet for the year ended 30th June 2013 your duty to ensure that the company has kept proper accounting records and to prepare financial statements that give a true and fair view under the Companies Act 2006. You consider that the company is exempt from the statutory requirement for an audit for the year.

We have not been instructed to carry out an audit of the financial statements. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the financial statements.



**Andrew Winterburn Limited
Chartered Accountants
Broad Street Chambers
18 Broad Street
Bromyard
Herefordshire
HR7 4BT**

25th March 2014

Spiral Cool Limited

**Abbreviated balance sheet
as at 30th June 2013**

		2013		2012	
	Notes	£	£	£	£
Fixed assets					
Tangible assets	2		33,194		38,559
Current assets					
Stocks		48,362		65,317	
Debtors		50,347		85,461	
Cash at bank and in hand		10,217		13,257	
		<u>108,926</u>		<u>164,035</u>	
Creditors amounts falling due within one year		<u>(135,410)</u>		<u>(184,627)</u>	
Net current liabilities			<u>(26,484)</u>		<u>(20,592)</u>
Total assets less current liabilities			6,710		17,967
Creditors amounts falling due after more than one year			<u>(5,113)</u>		<u>(15,340)</u>
Net assets			<u>1,597</u>		<u>2,627</u>
Capital and reserves					
Called up share capital	3		10		10
Profit and loss account			1,587		2,617
Shareholders' funds			<u>1,597</u>		<u>2,627</u>

The director's 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 4 to 5 form an integral part of these financial statements

Spiral Cool Limited

Abbreviated balance sheet (continued)

**Director's statements required by Sections 475(2) and (3)
for the year ended 30th June 2013**

In approving these abbreviated accounts as director of the company I hereby confirm

- (a) that for the year 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 requesting that an audit be conducted for the year ended 30th June 2013 , and
- (c) that I acknowledge my responsibilities for
 - (1) ensuring that the company keeps accounting records which comply with Section 386 , 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 year and of its profit or loss for the year then ended in accordance with the requirements of Section 393 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 25th March 2014 and signed on its behalf by



Mr I H S Price
Director

Registration number 06618145

The notes on pages 4 to 5 form an integral part of these financial statements

Spiral Cool Limited

Notes to the abbreviated financial statements for the year ended 30th June 2013

1 Accounting policies

1.1 Accounting convention

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

1.2 Turnover

Turnover represents the total invoice value, excluding value added tax, of sales made during the year and derives from the provision of goods falling within the company's ordinary activities

1.3 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	-	20% straight line
Fixtures, fittings and equipment	-	20% straight line
Motor vehicles	-	20% straight line

1.4 Leasing and hire purchase commitments

Assets obtained under hire purchase contracts and finance leases are capitalised as tangible assets and depreciated over the shorter of the lease term and their useful lives. Obligations under such agreements are included in creditors net of the finance charge allocated to future periods. The finance element of the rental payment is charged to the profit and loss account so as to produce constant periodic rates of charge on the net obligations outstanding in each period.

Rentals payable under operating leases are charged against income on a straight line basis over the lease term.

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 year.

Spiral Cool Limited

Notes to the abbreviated financial statements for the year ended 30th June 2013

continued

2.	Fixed assets	Tangible fixed assets £	
	Cost		
	At 1st July 2012	55,644	
	Additions	8,905	
	Disposals	(1,520)	
	At 30th June 2013	63,029	
	Depreciation		
	At 1st July 2012	17,085	
	On disposals	(738)	
	Charge for year	13,488	
	At 30th June 2013	29,835	
	Net book values		
	At 30th June 2013	33,194	
	At 30th June 2012	38,559	
3	Share capital	2013 £	2012 £
	Authorised		
	1,000 Ordinary shares of £1 each	1,000	1,000
	Allotted, called up and fully paid		
	10 Ordinary shares of £1 each	10	10
	Equity Shares		
	10 Ordinary shares of £1 each	10	10