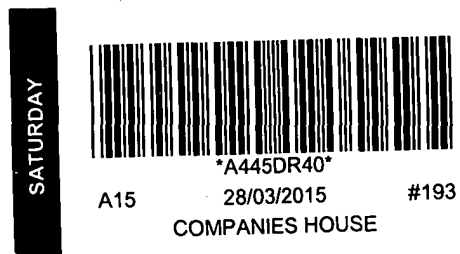


SPIRAL COOL LIMITED
ABBREVIATED ACCOUNTS
FOR THE YEAR ENDED 30TH JUNE 2014
Registration number 06618145



ANDREW WINTERBURN LIMITED
CHARTERED ACCOUNTANTS
Herefordshire

Spiral Cool Limited

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

In accordance with the engagement letter, 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 Board of Directors 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 Board of Directors 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 Board of Directors, as a body, 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 and 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 2014 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**

24th March 2015

Spiral Cool Limited

**Abbreviated balance sheet
as at 30th June 2014**

		2014		2013	
	Notes	£	£	£	£
Fixed assets					
Tangible assets	2		19,724		33,194
Current assets					
Stocks		48,491		48,362	
Debtors		24,904		50,347	
Cash at bank and in hand		28,229		10,217	
		<u>101,624</u>		<u>108,926</u>	
Creditors: amounts falling due within one year		<u>(120,981)</u>		<u>(135,410)</u>	
Net current liabilities			<u>(19,357)</u>		<u>(26,484)</u>
Total assets less current liabilities			367		6,710
Creditors: amounts falling due after more than one year			<u>-</u>		<u>(5,113)</u>
Net assets			<u>367</u>		<u>1,597</u>
Capital and reserves					
Called up share capital	3		10		10
Profit and loss account			357		1,587
Shareholders' funds			<u>367</u>		<u>1,597</u>

The directors' 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)

**Directors' statements required by Sections 475(2) and (3)
for the year ended 30th June 2014**

For the year ended 30th June 2014 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These abbreviated accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies .

These accounts were approved by the directors on 24th March 2015, and are signed on their behalf by:

A handwritten signature in black ink, appearing to be 'I H S Price', with a long, sweeping horizontal stroke extending to the right.

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 2014

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.

Spiral Cool Limited

**Notes to the abbreviated financial statements
for the year ended 30th June 2014**

..... continued

		Tangible fixed assets £
2.	Fixed assets	
	Cost	
	At 1st July 2013	63,029
	Additions	578
	Disposals	(9,746)
	At 30th June 2014	<u>53,861</u>
	Depreciation	
	At 1st July 2013	29,835
	On disposals	(5,186)
	Charge for year	9,488
	At 30th June 2014	<u>34,137</u>
	Net book values	
	At 30th June 2014	<u>19,724</u>
	At 30th June 2013	<u>33,194</u>
3.	Share capital	2014 £
	Authorised	2013 £
	1,000 Ordinary shares of £1 each	1,000
	Allotted, called up and fully paid	
	10 Ordinary shares of £1 each	10
	Equity Shares	
	10 Ordinary shares of £1 each	10