REGISTERED NUMBER: 02498144 (England and Wales)

Abbreviated Unaudited Accounts for the Year Ended 30 April 2016

for

IMA Cooling Limited

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for the Year Ended 30 April 2016

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Abbreviated Balance Sheet
30 April 2016

	Notes	2016 £	£	2015 £	£
FIXED ASSETS					
Tangible assets	2		**29,107**		15,525
CURRENT ASSETS					
Stocks		**5,000**		5,000	
Debtors		**494,123**		281,108	
Cash at bank		**254,135**		326,811	
		753,258		612,919	
CREDITORS					
Amounts falling due within one year		**531,011**		452,072	
NET CURRENT ASSETS			**222,247**		160,847
TOTAL ASSETS LESS CURRENT LIABILITIES			**251,354**		176,372
PROVISIONS FOR LIABILITIES			**5,821**		2,803
NET ASSETS			**245,533**		173,569
CAPITAL AND RESERVES					
Called up share capital	3		**100**		100
Profit and loss account			**245,433**		173,469
SHAREHOLDERS' FUNDS			**245,533**		173,569

The notes form part of these abbreviated accounts

continued...

Abbreviated Balance Sheet - continued
30 April 2016

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 April 2016.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 April 2016 in accordance with Section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for:

(a) ensuring that the company keeps 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 Sections 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.

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

The financial statements were approved by the Board of Directors on 9 August 2016 and were signed on its behalf by:

M Nash - Director

The notes form part of these abbreviated accounts

Notes to the Abbreviated Accounts
for the Year Ended 30 April 2016

1. ACCOUNTING POLICIES

Accounting convention
The financial statements have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2015).

Exemption from preparing a cash flow statement
Exemption has been taken from preparing a cash flow statement on the grounds that the company qualifies as a small company.

Turnover
Turnover represents net invoiced sales of goods and services, excluding value added tax. In respect of long-term contracts and contracts for on-going services, turnover represents the value of work done in the year, including estimates of amounts not invoiced. Turnover in respect of long-term contracts and contracts for on-going services is recognised by reference to the stage of completion.

Tangible fixed assets
Depreciation is provided at the following annual rates in order to write off the cost less estimated residual value of each asset over its estimated useful life.

Plant and machinery	- 25% on reducing balance
Fixtures and fittings	- 25% on reducing balance
Motor vehicles	- 25% on reducing balance
Computer equipment	- 20% on cost

Stocks
Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Deferred tax
The charge for taxation takes into account taxation deferred as a result of timing differences between the treatment of certain items for taxation and accounting purposes. In general, deferred taxation is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date. However, deferred tax assets are recognised only to the extent that the directors consider that it is more likely than not that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits. Deferred taxation is measured on a non-discounted basis at the average tax rates that would apply when the timing differences are expected to reverse, based on tax rates and laws that have been enacted by the balance sheet date.

Hire purchase and leasing commitments
Assets obtained under hire purchase contracts or finance leases are capitalised in the balance sheet. Those held under hire purchase contracts are depreciated over their estimated useful lives. Those held under finance leases are depreciated over their estimated useful lives or the lease term, whichever is the shorter.

The interest element of these obligations is charged to the profit and loss account over the relevant period. The capital element of the future payments is treated as a liability.

Rentals paid under operating leases are charged to the profit and loss account on a straight line basis over the period of the lease.

Pension costs and other post-retirement benefits
The company operates a defined contribution pension scheme. Contributions payable to the company's pension scheme are charged to the profit and loss account in the period to which they relate.

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2. TANGIBLE FIXED ASSETS

	Total £
COST	
At 1 May 2015	**66,806**
Additions	**27,619**
Disposals	**(24,160)**
At 30 April 2016	**70,265**
DEPRECIATION	
At 1 May 2015	**51,281**
Charge for year	**9,737**
Eliminated on disposal	**(19,860)**
At 30 April 2016	**41,158**
NET BOOK VALUE	
At 30 April 2016	**29,107**
At 30 April 2015	15,525

3. CALLED UP SHARE CAPITAL

Allotted, issued and fully paid:

Number:	Class:	Nominal value:	2016 £	2015 £
100	Ordinary	£1	**100**	100

4. DIRECTORS' ADVANCES, CREDITS AND GUARANTEES

The following advances and credits to directors subsisted during the years ended 30 April 2016 and 30 April 2015:

	2016 £	2015 £
M Nash		
Balance outstanding at start of year	**(5,054)**	30,039
Amounts advanced	**61,499**	24,907
Amounts repaid	**(30,000)**	(60,000)
Balance outstanding at end of year	**26,445**	(5,054)
I A Nash		
Balance outstanding at start of year	**(27,155)**	16,737
Amounts advanced	**64,407**	16,108
Amounts repaid	**(30,000)**	(60,000)
Balance outstanding at end of year	**7,252**	(27,155)

Interest was charged on all loans at the official HMRC rates.

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.