

ICE & COLD LIMITED
UNAUDITED ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2024

ICE & COLD LIMITED
STATEMENT OF FINANCIAL POSITION
AS AT 31 DECEMBER 2024

	Notes	2024 £	2023 £
Fixed assets			
Tangible assets	4	48,278	53,738
Current assets			
Debtors	5	8,729,472	6,777,962
Cash at bank and in hand		899,971	1,573,530
		<u>9,629,443</u>	<u>8,351,492</u>
Creditors: amounts falling due within one year	6	(9,478,313)	(8,307,887)
Net current assets		<u>151,130</u>	<u>43,605</u>
Net assets		<u>199,408</u>	<u>97,343</u>
Capital and reserves			
Called up share capital	7	1,000	1,000
Profit and loss account		198,408	96,343
Shareholders' funds		<u>199,408</u>	<u>97,343</u>

For the year ending 31 December 2024 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies. The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The director acknowledges her responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with the provisions of FRS 102 Section 1A - Small Entities. The profit and loss account has not been delivered to the Registrar of Companies.

The financial statements were approved by the Board and authorised for issue on 14 March 2025 and were signed on its behalf by

Elena Grigorena Fomina
Director

Company Registration No. 09822708

ICE & COLD LIMITED
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2024

1 Statutory information

ICE & COLD LIMITED is a private company, limited by shares, registered in England and Wales, registration number 09822708. The registered office is Suite 205, Legacy Centre, Hanworth Trading Estate, Hampton Road West, Feltham, TW13 6DH, England.

2 Compliance with accounting standards

The accounts have been prepared in accordance with the provisions of FRS 102 Section 1A Small Entities. There were no material departures from that standard.

3 Accounting policies

The principal accounting policies adopted in the preparation of the financial statements are set out below and have remained unchanged from the previous year, and also have been consistently applied within the same accounts.

Basis of preparation

The accounts have been prepared under the historical cost convention as modified by the revaluation of certain fixed assets.

Presentation currency

The accounts are presented in £ sterling.

Tangible fixed assets and depreciation

Tangible assets are included at cost less depreciation and impairment. Depreciation has been provided at the following rates in order to write off the assets over their estimated useful lives:

Plant & machinery	18% on reduce cost
Motor vehicles	18% on reduce cost

Financial instruments

Basic financial instruments are recognised at amortised cost, except for investments in non-convertible preference and non-puttable ordinary shares which are measured at fair value, with changes recognised in profit or loss. Derivative financial instruments are initially recorded at cost and thereafter at fair value with changes recognised in profit or loss.

4 Tangible fixed assets

	Motor vehicles	Computer equipment	Total
	£	£	£
Cost or valuation	At cost	At cost	
At 1 January 2024	80,517	2,207	82,724
Additions	61,250	676	61,926
Disposals	(80,517)	-	(80,517)
At 31 December 2024	61,250	2,883	64,133
Depreciation			
At 1 January 2024	28,986	-	28,986
Charge for the year	15,135	720	15,855
On disposals	(28,986)	-	(28,986)
At 31 December 2024	15,135	720	15,855
Net book value			
At 31 December 2024	46,115	2,163	48,278
At 31 December 2023	51,531	2,207	53,738

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5 Debtors	2024	2023
	£	£
Amounts falling due within one year		
VAT	58,035	27,875
Trade debtors	3,073,588	6,177,600
Other debtors	5,597,849	572,487
	<u>8,729,472</u>	<u>6,777,962</u>
6 Creditors: amounts falling due within one year	2024	2023
	£	£
Trade creditors	3,359,404	6,235,183
Taxes and social security	31,998	11,671
Other creditors	6,086,911	2,061,033
	<u>9,478,313</u>	<u>8,307,887</u>
7 Share capital	2024	2023
	£	£
Allotted, called up and fully paid:		
1,000 Ordinary shares of £1 each	1,000	1,000
	<u>1,000</u>	<u>1,000</u>

8 Average number of employees

During the year the average number of employees was 1 (2023: 1).

