

ICE & COLD LIMITED
UNAUDITED ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2025

ICE & COLD LIMITED
STATEMENT OF FINANCIAL POSITION
AS AT 31 DECEMBER 2025

	Notes	2025 £	2024 £
Fixed assets			
Tangible assets	<u>4</u>	32,407	52,388
Current assets			
Debtors	5	3,279,319	3,786,547
Cash at bank and in hand		618,966	419,998
		<u>3,898,285</u>	<u>4,206,545</u>
Creditors: amounts falling due within one year	<u>6</u>	(3,601,764)	(4,005,412)
Net current assets		<u>296,521</u>	<u>201,133</u>
Net assets		<u>328,928</u>	<u>253,521</u>
Capital and reserves			
Called up share capital	<u>7</u>	1,000	1,000
Profit and loss account		327,928	252,521
Shareholders' funds		<u>328,928</u>	<u>253,521</u>

For the year ending 31 December 2025 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 29 September 2026 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 2025

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.

Amended Accounts

These financial statements replace the version originally filed at Companies House on 14/03/2025.

They have been amended to correct errors in the disclosure of turnover and deferred income.

The directors confirm that these amended accounts have been approved, signed, and re-filed in accordance with the Companies Act 2006.

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.

ICE & COLD LIMITED
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2025

4 Tangible fixed assets

	Motor vehicles £	Computer equipment £	Total £
Cost or valuation	At cost	At cost	
At 1 January 2025	61,250	2,883	64,133
At 31 December 2025	61,250	2,883	64,133
Depreciation			
At 1 January 2025	11,025	720	11,745
Charge for the year	19,261	720	19,981
At 31 December 2025	30,286	1,440	31,726
Net book value			
At 31 December 2025	30,964	1,443	32,407
At 31 December 2024	50,225	2,163	52,388

5 Debtors

	2025 £	2024 £
Amounts falling due within one year		
VAT	92,867	26,755
Trade debtors	1,342,491	1,682,694
Other debtors	1,843,961	2,077,098
	3,279,319	3,786,547

6 Creditors: amounts falling due within one year

	2025 £	2024 £
Trade creditors	1,399,979	2,296,335
Taxes and social security	27,519	13,678
Other creditors	1,186,190	153,046
Deferred income	988,076	1,542,353
	3,601,764	4,005,412

7 Share capital

	2025 £	2024 £
Allotted, called up and fully paid: 1,000 Ordinary shares of £1 each	1,000	1,000

8 Average number of employees

During the year the average number of employees was 2 (2024: 1).

