

P.Herron (Ice Cream) Distribution Limited

Unaudited Abbreviated Accounts

for the Year Ended 28 February 2015

Hamilton Morris Waugh Limited
Chartered Accountants
34 Dufferin Avenue
Bangor
County Down
BT20 3AA

P.Herron (Ice Cream) Distribution Limited
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The following reproduces the text of the accountants' report in respect of the company's annual financial statements, from which the abbreviated accounts (set out on pages 2 to 3) have been prepared.

**Chartered Accountants' Report to the Director on the Preparation of the Unaudited Statutory
Accounts of
P.Herron (Ice Cream) Distribution Limited
for the Year Ended 28 February 2015**

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the accounts of P.Herron (Ice Cream) Distribution Limited for the year ended 28 February 2015 set out on pages from the company's accounting records and from information and explanations you have given us.

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

This report is made solely to the Board of Directors of P.Herron (Ice Cream) Distribution Limited, as a body, in accordance with the terms of our engagement letter. Our work has been undertaken solely to prepare for your approval the accounts of P.Herron (Ice Cream) Distribution Limited 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 P.Herron (Ice Cream) Distribution Limited and its Board of Directors as a body for our work or for this report.

It is your duty to ensure that P.Herron (Ice Cream) Distribution Limited has kept adequate accounting records and to prepare statutory accounts that give a true and fair view of the assets, liabilities, financial position and profit of P.Herron (Ice Cream) Distribution Limited. You consider that P.Herron (Ice Cream) Distribution Limited is exempt from the statutory audit requirement for the year.

We have not been instructed to carry out an audit or a review of the accounts of P.Herron (Ice Cream) Distribution Limited. 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 statutory accounts.

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Hamilton Morris Waugh Limited
Chartered Accountants
34 Dufferin Avenue
Bangor
County Down
BT20 3AA
8 September 2015

P.Herron (Ice Cream) Distribution Limited
(Registration number: NI605708)
Abbreviated Balance Sheet at 28 February 2015

	Note	2015 £	2014 £
Current assets			
Stocks		3,001	3,014
Debtors		7,166	14,384
Cash at bank and in hand		13,885	3,958
		<u>24,052</u>	<u>21,356</u>
Creditors: Amounts falling due within one year		<u>(22,215)</u>	<u>(19,881)</u>
Net assets		<u>1,837</u>	<u>1,475</u>
Capital and reserves			
Called up share capital	<u>2</u>	1	1
Profit and loss account		<u>1,836</u>	<u>1,474</u>
Shareholders' funds		<u>1,837</u>	<u>1,475</u>

For the year ending 28 February 2015 the company was entitled to exemption 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 his responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime .

Approved by the director on 8 September 2015

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Mr Paul Herron
Director

The notes on page 3 form an integral part of these financial statements.

P.Herron (Ice Cream) Distribution Limited
Notes to the Abbreviated Accounts for the Year Ended 28 February 2015
..... continued

1 Accounting policies

Basis of preparation

The full financial statements, from which these abbreviated accounts have been extracted, have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (Effective April 2008).

Turnover

Turnover represents amounts chargeable, net of value added tax, in respect of the sale of goods and services to customers.

Stock

Stock is valued at the lower of cost and net realisable value, after due regard for obsolete and slow moving stocks. Net realisable value is based on selling price less anticipated costs to completion and selling costs.

2 Share capital

Allotted, called up and fully paid shares

	2015		2014	
	No.	£	No.	£
Ordinary shares of £1 each	1	1	1	1

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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.