

" AMENDED "

Company registration number: SC500830

Cool & Easy Ltd

Unaudited filleted financial statements

31 March 2022



Cool & Easy Ltd

Contents

	Page
Directors and other information	1
Accountants report	2
Statement of financial position and notes to the financial statements	3 - 4

Cool & Easy Ltd

Directors and other information

Directors	Mr Bradley Barker
Company number	SC500830
Registered office	F5/7 Hestan House The Crichton Bankend Road Dumfries DG1 4TA
Business address	F5/7 Hestan House The Crichton Bankend Road Dumfries DG1 4TA
Accountants	Carson & Trotter 123 Irish Street Dumfries DG1 2PE

Cool & Easy Ltd

**Report to the board of directors on the preparation of the
unaudited statutory financial statements of Cool & Easy Ltd
Year ended 31 March 2022**

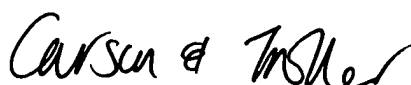
In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the financial statements of Cool & Easy Ltd for the year ended 31 March 2022 which comprise the statement of financial position and related notes from the company's accounting records and from information and explanations you have given us.

As a practising member firm of ICAS, we are subject to its ethical and other professional requirements which are detailed at <http://www.icas.com/accountspreparationguidance>.

This report is made solely to the board of directors of Cool & Easy Ltd, as a body, in accordance with the terms of our engagement letter. Our work has been undertaken solely to prepare for your approval the financial statements of Cool & Easy Ltd and state those matters that we have agreed to state to the board of directors of Cool & Easy Ltd as a body, in this report in accordance with the requirements of ICAS as detailed at <http://www.icas.com/accountspreparationguidance>. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Cool & Easy Ltd and its board of directors as a body for our work or for this report.

It is your duty to ensure that Cool & Easy Ltd has kept adequate accounting records and to prepare statutory financial statements that give a true and fair view of the assets, liabilities, financial position and profit of Cool & Easy Ltd. You consider that Cool & Easy Ltd 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 financial statements of Cool & Easy Ltd. 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 financial statements.



Carson & Trotter
Chartered Accountants

123 Irish Street
Dumfries
DG1 2PE

2 August 2022

Cool & Easy Ltd

**Statement of financial position
31 March 2022**

	2022		2021	
	£	£	£	£
Fixed assets		<u>86,559</u>		<u>46,889</u>
Current assets	179,115		167,430	
Prepayments and accrued income	<u>1,660</u>		<u>1,675</u>	
		180,775		169,105
Creditors: amounts falling due within one year		<u>(112,736)</u>		<u>(100,140)</u>
Net current assets		<u>68,039</u>		<u>68,965</u>
Total assets less current liabilities		154,598		115,854
Creditors: amounts falling due after more than one year		(97,953)		(71,908)
Accruals and deferred income		(2,010)		(2,010)
Net assets		<u><u>54,635</u></u>		<u><u>41,936</u></u>
Capital and reserves		<u><u>54,635</u></u>		<u><u>41,936</u></u>

Notes to the financial statements

1. Employee numbers

The average number of persons employed by the company during the year amounted to 9 (2021: 8).

Cool & Easy Ltd

Statement of financial position (continued)
Year ended 31 March 2022

2. Directors advances, credits and guarantees

During the year the directors entered into the following advances and credits with the company:

	2022			
	Balance brought forward	Advances /(credits) to the directors	Amounts repaid	Balance o/standing
	£	£	£	£
Mr Bradley Barker	<u>7,174</u>	<u>38,735</u>	<u>(7,177)</u>	<u>38,732</u>
	2021			
	Balance brought forward	Advances /(credits) to the directors	Amounts repaid	Balance o/standing
	£	£	£	£
Mr Bradley Barker	<u>(9,210)</u>	<u>16,384</u>	<u>-</u>	<u>7,174</u>

For the year ending 31 March 2022 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.
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

The financial statements have been prepared in accordance with the micro-entity provisions and have been delivered in accordance with the provisions applicable to companies subject to the small companies regime.

These financial statements were approved by the board of directors and authorised for issue on 2 August 2022, and are signed on behalf of the board by:

Mr Bradley Barker
Director



Company registration number: SC500830

The company is a private company limited by shares, registered in Scotland.