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**CONTROLLED AIR SOLUTIONS LIMITED**

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**ABBREVIATED ACCOUNTS  
FOR THE YEAR ENDED 31 MARCH 2014**

WEDNESDAY



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**CONTROLLED AIR SOLUTIONS LIMITED**

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**COMPANY INFORMATION**

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<b>DIRECTORS</b>	A C Carroll A M Halstead
<b>COMPANY SECRETARY</b>	A M Halstead
<b>REGISTERED NUMBER</b>	03632211
<b>REGISTERED OFFICE</b>	Unit A6 Axis Point Hareshill Business Park Hill Top Road Heywood Lancashire OL10 2RQ
<b>INDEPENDENT AUDITOR</b>	Crowe Clark Whitehill LLP Arkwright House Parsonage Gardens Manchester M3 2HP

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**CONTROLLED AIR SOLUTIONS LIMITED**

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**CONTROLLED AIR SOLUTIONS LIMITED**

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**INDEPENDENT AUDITOR'S REPORT TO CONTROLLED AIR SOLUTIONS LIMITED  
UNDER SECTION 449 OF THE COMPANIES ACT 2006**

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We have examined the abbreviated accounts set out on pages 2 to 5, together with the financial statements of Controlled Air Solutions Limited for the year ended 31 March 2014 prepared under section 396 of the Companies Act 2006.

This report is made solely to the company in accordance with section 449 of the Companies Act 2006. Our work has been undertaken so that we might state to the company those matters we are required to state to it in a special Auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company, for our work, for this report, or for the opinions we have formed.

**RESPECTIVE RESPONSIBILITIES OF DIRECTORS AND AUDITOR**

The directors are responsible for preparing the abbreviated accounts in accordance with section 444 of the Companies Act 2006. It is our responsibility to form an independent opinion as to whether the company is entitled to deliver abbreviated accounts to the Registrar of Companies and whether the abbreviated accounts have been properly prepared in accordance with the regulations made under that section and to report our opinion to you.

We conducted our work in accordance with Bulletin 2008/4 issued by the Auditing Practices Board. In accordance with that Bulletin we have carried out the procedures we consider necessary to confirm, by reference to the financial statements, that the company is entitled to deliver abbreviated accounts and that the abbreviated accounts are properly prepared.

**OPINION ON FINANCIAL STATEMENTS**

In our opinion the company is entitled to deliver abbreviated accounts prepared in accordance with section 444(3) of the Companies Act 2006, and the abbreviated accounts on pages 2 to 5 have been properly prepared in accordance with the regulations made under that section.



M Jayson (Senior statutory auditor)

for and on behalf of  
**Crowe Clark Whitehill LLP**

Statutory Auditor

Arkwright House  
Parsonage Gardens  
Manchester  
M3 2HP

20 June 2014

**CONTROLLED AIR SOLUTIONS LIMITED**  
**REGISTERED NUMBER: 03632211**

**ABBREVIATED BALANCE SHEET**  
**AS AT 31 MARCH 2014**

	Note	£	2014 £	£	2013 £
<b>FIXED ASSETS</b>					
Tangible assets	2		86,678		80,463
<b>CURRENT ASSETS</b>					
Stocks		7,500		10,000	
Debtors		587,910		747,112	
Cash at bank and in hand		1,986		1,511	
			597,396	758,623	
<b>CREDITORS: amounts falling due within one year</b>	3		(491,811)	(650,986)	
<b>NET CURRENT ASSETS</b>			105,585	107,637	
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			192,263	188,100	
<b>CREDITORS: amounts falling due after more than one year</b>			(17,476)	(12,959)	
<b>PROVISIONS FOR LIABILITIES</b>					
Deferred tax			(13,248)	(11,108)	
<b>NET ASSETS</b>			161,539	164,033	
<b>CAPITAL AND RESERVES</b>					
Called up share capital	4		100	100	
Profit and loss account			161,439	163,933	
<b>SHAREHOLDERS' FUNDS</b>			161,539	164,033	

The abbreviated accounts, which have been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006, were approved and authorised for issue by the board and were signed on its behalf by:

  
**A M Halstead**  
 Director

Date: 20 June 2014

The notes on pages 3 to 5 form part of these financial statements.

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## CONTROLLED AIR SOLUTIONS LIMITED

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### NOTES TO THE ABBREVIATED ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2014

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#### 1. ACCOUNTING POLICIES

##### 1.1 Basis of preparation of financial statements

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).

##### 1.2 Going concern

The company has traded profitably in the year and has sufficient working capital to enable it pay its debts as they fall due. The level of dividends drawn take into account the cashflow requirements of the company. Accordingly the directors have prepared the accounts on a going concern basis.

##### 1.3 Turnover

Turnover comprises revenue recognised by the company in respect of goods and services supplied during the year, exclusive of Value Added Tax and trade discounts.

Revenue is recognised as services are delivered.

##### 1.4 Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost of fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Plant & machinery	-	33% on cost
Motor vehicles	-	25% on reducing balance
Fixtures & fittings	-	33% on cost
Computer equipment	-	33% on cost

##### 1.5 Leasing and hire purchase

Assets obtained under hire purchase contracts and finance leases are capitalised as tangible fixed assets. Assets acquired by finance lease are depreciated over the shorter of the lease term and their useful lives. Assets acquired by hire purchase are depreciated over their useful lives. Finance leases are those where substantially all of the benefits and risks of ownership are assumed by the company. Obligations under such agreements are included in creditors net of the finance charge allocated to future periods. The finance element of the rental payment is charged to the Profit and loss account so as to produce a constant periodic rate of charge on the net obligation outstanding in each period.

##### 1.6 Operating leases

Rentals under operating leases are charged to the Profit and loss account on a straight line basis over the lease term.

Benefits received and receivable as an incentive to sign an operating lease are recognised on a straight line basis over the period until the date the rent is expected to be adjusted to the prevailing market rate.

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**CONTROLLED AIR SOLUTIONS LIMITED**

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**NOTES TO THE ABBREVIATED ACCOUNTS  
FOR THE YEAR ENDED 31 MARCH 2014**

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**1. ACCOUNTING POLICIES (continued)**

**1.7 Stocks**

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

**2. TANGIBLE FIXED ASSETS**

	£
<b>Cost</b>	
At 1 April 2013	271,051
Additions	32,910
	<hr/>
At 31 March 2014	303,961
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<b>Depreciation</b>	
At 1 April 2013	190,588
Charge for the year	26,695
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At 31 March 2014	217,283
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<b>Net book value</b>	
At 31 March 2014	86,678
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At 31 March 2013	80,463
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The total depreciation charged on assets held under hire purchase agreements included above is £17,726 (2013: £19,006).

**3. CREDITORS:**

**SECURED DEBTS**

	2014	2013
	£	£
Bank overdraft	40,883	103,509
Net obligations under finance leases and hire purchase contracts	36,064	31,079
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Total	76,947	134,588
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**CONTROLLED AIR SOLUTIONS LIMITED**

**NOTES TO THE ABBREVIATED ACCOUNTS  
FOR THE YEAR ENDED 31 MARCH 2014**

**4. SHARE CAPITAL**

	<b>2014</b>	<b>2013</b>
	<b>£</b>	<b>£</b>
<b>Allotted, called up and fully paid</b>		
100 Ordinary shares of £1 each	<b>100</b>	<b>100</b>

**5. DIRECTORS LOAN ACCOUNT**

	<b>A M</b>	<b>A C</b>	<b>A M</b>	<b>A C</b>
	<b>HALSTEAD</b>	<b>CARROLL</b>	<b>HALSTEAD</b>	<b>CARROLL</b>
	<b>2013</b>	<b>2013</b>	<b>2013</b>	<b>2013</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Balance at start of year	<b>9,233</b>	<b>8,715</b>	<b>2,775</b>	<b>2,775</b>
Drawings	<b>24,000</b>	<b>24,000</b>	<b>41,100</b>	<b>30,100</b>
Repayments	<b>(36,157)</b>	<b>(32,715)</b>	<b>(34,642)</b>	<b>(24,160)</b>
<b>Balance at end of year</b>	<b>(2,924)</b>	<b>-</b>	<b>9,233</b>	<b>8,715</b>

The maximum balance on the loans during the year was A C Carroll £12,715 (2013: £30,100) and A M Halstead £13,233 (2013: £34,850). No interest was charged on these loans.

During the prior year the company sold a car with a net book value of £12,833 to A M Halstead for £11,000, its market value at the date of sale.