
CONTROLLED AIR SOLUTIONS LIMITED

**ABBREVIATED ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2013**

TUESDAY



A2F56S8W

A02

20/08/2013

#233

COMPANIES HOUSE

CONTROLLED AIR SOLUTIONS LIMITED

COMPANY INFORMATION

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

CONTROLLED AIR SOLUTIONS LIMITED

CONTENTS

	Page
Independent auditor's report	1
Balance sheet	2
Notes to the abbreviated accounts	3 - 5

CONTROLLED AIR SOLUTIONS LIMITED

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

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 2013 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.

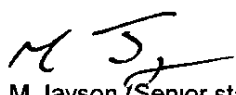
RESPECTIVE RESPONSIBILITIES OF DIRECTORS AND AUDITOR

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

31 July 2013

CONTROLLED AIR SOLUTIONS LIMITED
REGISTERED NUMBER: 03632211

ABBREVIATED BALANCE SHEET
AS AT 31 MARCH 2013

	Note	£	2013 £	£	2012 £
FIXED ASSETS					
Tangible assets	2		80,463		81,770
CURRENT ASSETS					
Stocks		10,000		10,000	
Debtors		747,112		413,462	
Cash at bank and in hand		1,511		60,374	
			758,623		483,836
CREDITORS amounts falling due within one year	3		(650,986)		(380,673)
NET CURRENT ASSETS			107,637		103,163
TOTAL ASSETS LESS CURRENT LIABILITIES			188,100		184,933
CREDITORS , amounts falling due after more than one year			(12,959)		(18,186)
PROVISIONS FOR LIABILITIES					
Deferred tax			(11,108)		(3,777)
NET ASSETS			164,033		162,970
CAPITAL AND RESERVES					
Called up share capital	4		100		100
Profit and loss account			163,933		162,870
SHAREHOLDERS' FUNDS			164,033		162,970

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


A C Carroll
 Director

Date 17 July 2013

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

CONTROLLED AIR SOLUTIONS LIMITED

NOTES TO THE ABBREVIATED ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2013

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 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

1.3 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

1.4 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.

1.5 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.

1.6 Stocks

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

CONTROLLED AIR SOLUTIONS LIMITED

**NOTES TO THE ABBREVIATED ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2013**

2. TANGIBLE FIXED ASSETS

	£
Cost	
At 1 April 2012	281,508
Additions	38,793
Disposals	(49,250)
At 31 March 2013	<u>271,051</u>
Depreciation	
At 1 April 2012	199,738
Charge for the year	27,266
On disposals	(36,416)
At 31 March 2013	<u>190,588</u>
Net book value	
At 31 March 2013	<u>80,463</u>
<i>At 31 March 2012</i>	<u>81,770</u>

The total depreciation charged on assets held under hire purchase agreements included above is £19,006 (2012 £19,964)

3. CREDITORS

SECURED DEBTS

	2013 £	2012 £
Bank overdraft	103,509	-
Net obligations under finance leases and hire purchase contracts	31,079	48,063
Total	<u>134,588</u>	<u>48,063</u>

4. SHARE CAPITAL

	2013 £	2012 £
Allotted, called up and fully paid		
100 Ordinary shares of £1 each	<u>100</u>	<u>100</u>

CONTROLLED AIR SOLUTIONS LIMITED

NOTES TO THE ABBREVIATED ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2013

5. DIRECTORS LOAN ACCOUNT

	A M HALSTEAD 2013 £	A C CARROLL 2013 £	A M HALSTEAD 2012 £	A C CARROLL 2012 £
Balance at start of year	2,775	2,775	(235)	-
Drawings	41,100	30,100	3,010	2,775
Repayments	(34,642)	(24,160)	-	-
Balance at end of year	<u>9,233</u>	<u>8,715</u>	<u>2,775</u>	<u>2,775</u>

The maximum balance on the loans during the year was A C Carroll - £30,100 (2012 £2,775) and A M Halstead £34,850 (2012 £2,775) No interest was charged on these loans

During the year the company sold a car with a net book value of £12,833 to A M Halstead for £11,000

