

Registered number: 03632211 (England and Wales)

Abbreviated Accounts

for the Period

1st January 2008 to 31st March 2009

for

CONTROLLED AIR SOLUTIONS LIMITED



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CONTROLLED AIR SOLUTIONS LIMITED

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for the Period 1st January 2008 to 31st March 2009

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CONTROLLED AIR SOLUTIONS LIMITED

Company Information
for the Period 1st January 2008 to 31st March 2009

DIRECTORS: A C Carroll
A M Halstead
P Adrio

SECRETARY: A M Halstead

REGISTERED OFFICE: Unit D2
Waterfold Park
Bury
Lancashire
BL9 7BR

REGISTERED NUMBER: 3632211 (England and Wales)

AUDITORS: Campbell Woolley LLP
Chartered Accountants
and Registered Auditor
City Wharf
New Bailey Street
Manchester
M3 5ER

Report of the Independent Auditors to
Controlled Air Solutions Limited
Under Section 247B of the Companies Act 1985

We have examined the abbreviated accounts set out on pages three to five, together with the financial statements of Controlled Air Solutions Limited for the period ended 31st March 2009 prepared under Section 226 of the Companies Act 1985.

This report is made solely to the company, in accordance with Section 247B of the Companies Act 1985. 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 auditors' 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 auditors

The directors are responsible for preparing the abbreviated accounts in accordance with Section 246 of the Companies Act 1985. It is our responsibility to form an independent opinion as to whether the company is entitled to deliver abbreviated accounts prepared in accordance with Sections 246(5) and (6) of the Act to the Registrar of Companies and whether the abbreviated accounts have been properly prepared in accordance with those provisions and to report our opinion to you.

Basis of opinion

We conducted our work in accordance with Bulletin 2006/3 "The Special Auditor's Report on Abbreviated Accounts in the United Kingdom" 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

In our opinion the company is entitled to deliver abbreviated accounts prepared in accordance with Sections 246(5) and (6) of the Companies Act 1985, and the abbreviated accounts have been properly prepared in accordance with those provisions.

Campbell Woolley LLP

Campbell Woolley LLP
Chartered Accountants
and Registered Auditor
City Wharf
New Bailey Street
Manchester
M3 5ER

Date: 26 August 2009

CONTROLLED AIR SOLUTIONS LIMITED

Abbreviated Balance Sheet
31st March 2009

	Notes	31.3.09 £	£	31.12.07 £	£
FIXED ASSETS					
Tangible assets	2		108,004		125,789
CURRENT ASSETS					
Stocks		10,000		10,000	
Debtors		319,144		344,900	
Cash at bank and in hand		26,533		47,681	
		<u>355,677</u>		<u>402,581</u>	
CREDITORS					
Amounts falling due within one year	3	369,807		393,473	
NET CURRENT (LIABILITIES)/ASSETS			<u>(14,130)</u>		<u>9,108</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			93,874		134,897
CREDITORS					
Amounts falling due after more than one year	3		47,428		61,829
NET ASSETS			<u>46,446</u>		<u>73,068</u>
CAPITAL AND RESERVES					
Called up share capital	4		100		100
Profit and loss account			46,346		72,968
SHAREHOLDERS' FUNDS			<u>46,446</u>		<u>73,068</u>

These abbreviated accounts have been prepared in accordance with the special provisions of Part VII of the Companies Act 1985 relating to small companies.

The financial statements were approved by the Board of Directors on 14/08/09 and were signed on its behalf by:


.....
A M Halstead - Director


.....
A C Carroll - Director

The notes form part of these abbreviated accounts

CONTROLLED AIR SOLUTIONS LIMITED

Notes to the Abbreviated Accounts for the Period 1st January 2008 to 31st March 2009

1. ACCOUNTING POLICIES

Accounting convention

The financial statements have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2007).

Turnover

Turnover represents income relating to the provision, installation and maintenance of air conditioning systems, excluding value added tax. Revenue is recognised as services are delivered.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life or, if held under a finance lease, over the lease term, whichever is the shorter.

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

Stocks

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

Hire purchase and leasing commitments

Assets obtained under hire purchase contracts or finance leases are capitalised in the balance sheet. Those held under hire purchase contracts are depreciated over their estimated useful lives. Those held under finance leases are depreciated over their estimated useful lives or the lease term, whichever is the shorter.

The interest element of these obligations is charged to the profit and loss account over the relevant period. The capital element of the future payments is treated as a liability.

Rentals paid under operating leases are charged to the profit and loss account on a straight line basis over the period of the lease.

Pension costs and other post-retirement benefits

The company operates a defined contribution pension scheme. Contributions payable to the company's pension scheme are charged to the profit and loss account in the period to which they relate.

2. TANGIBLE FIXED ASSETS

	Total £
COST	
At 1st January 2008	287,740
Additions	55,045
Disposals	(62,598)
	<hr/>
At 31st March 2009	280,187
	<hr/>
DEPRECIATION	
At 1st January 2008	161,947
Charge for period	47,081
Eliminated on disposal	(36,845)
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At 31st March 2009	172,183
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NET BOOK VALUE	
At 31st March 2009	108,004
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At 31st December 2007	125,793
	<hr/> <hr/>

CONTROLLED AIR SOLUTIONS LIMITED

Notes to the Abbreviated Accounts - continued
for the Period 1st January 2008 to 31st March 2009

3. **CREDITORS**

Creditors include an amount of £198,059 (31.12.07 - £89,127) for which security has been given.

4. **CALLED UP SHARE CAPITAL**

Authorised:				
Number:	Class:	Nominal value:	31.3.09	31.12.07
			£	£
1,000	Ordinary	£1	1,000	1,000
			<u> </u>	<u> </u>

Allotted, issued and fully paid:				
Number:	Class:	Nominal value:	31.3.09	31.12.07
			£	£
100	Ordinary	£1	100	100
			<u> </u>	<u> </u>

5. **TRANSACTIONS WITH DIRECTORS**

The following loan to directors subsisted during the period ended 31st March 2009 and the year ended 31st December 2007:

	31.3.09	31.12.07
	£	£
A M Halstead		
Balance outstanding at start of period	-	-
Balance outstanding at end of period	15,000	-
Maximum balance outstanding during period	15,000	-
	<u> </u>	<u> </u>