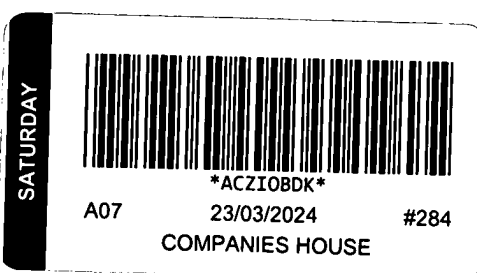


Amending.

UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

FOR

AIR CONDITIONING CONCEPTS LIMITED



AIR CONDITIONING CONCEPTS LIMITED

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for the year ended 31 March 2023**

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AIR CONDITIONING CONCEPTS LIMITED

COMPANY INFORMATION
for the year ended 31 March 2023

DIRECTOR: M Dixon

SECRETARY: M Dixon

REGISTERED OFFICE: 4 Comet House
Calleva Park
Aldermaston
Berkshire
RG7 8JA

REGISTERED NUMBER: 06992017 (England and Wales)

ACCOUNTANTS: Durrants - Calleva
Accountants and Tax Advisors
4 Comet House
Calleva Park
Aldermaston
Berkshire
RG7 8JA

AIR CONDITIONING CONCEPTS LIMITED (REGISTERED NUMBER: 06992017)

**BALANCE SHEET
31 March 2023**

	Notes	31/3/23 £	£	31/3/22 £	£
FIXED ASSETS					
Tangible assets	4		23,246		-
CURRENT ASSETS					
Debtors	5	16,122		23,014	
Cash at bank		38,668		67,490	
		54,790		90,504	
CREDITORS					
Amounts falling due within one year	6	34,782		28,155	
NET CURRENT ASSETS			20,008		62,349
TOTAL ASSETS LESS CURRENT LIABILITIES			43,254		62,349
CREDITORS					
Amounts falling due after more than one year	7		50,409		42,685
NET (LIABILITIES)/ASSETS			(7,155)		19,664
CAPITAL AND RESERVES					
Called up share capital			1		1
Capital redemption reserve	8		1		1
Retained earnings	8		(7,157)		19,662
SHAREHOLDERS' FUNDS			(7,155)		19,664

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2023 in accordance with Section 476 of the Companies Act 2006.

The director acknowledges his responsibilities for:

- ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and
- preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of each financial year and of its profit or loss for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

The notes form part of these financial statements

BALANCE SHEET - continued
31 March 2023

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

In accordance with Section 444 of the Companies Act 2006, the Statement of Income and Retained Earnings has not been delivered.

The financial statements were approved by the director and authorised for issue on 13 March 2024 and were signed by:

A handwritten signature in black ink, appearing to be 'M. Dixon', written in a cursive style.

M Dixon - Director

AIR CONDITIONING CONCEPTS LIMITED

NOTES TO THE FINANCIAL STATEMENTS for the year ended 31 March 2023

1. STATUTORY INFORMATION

Air Conditioning Concepts Limited is a private company, limited by shares, registered in England and Wales. The company's registered number and registered office address can be found on the Company Information page.

2. ACCOUNTING POLICIES

Basis of preparing the financial statements

These financial statements have been prepared in accordance with Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" including the provisions of Section 1A "Small Entities" and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Turnover

Turnover is measured at the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Plant and machinery etc - 25% to 33.33% on cost

Taxation

Taxation for the year comprises current and deferred tax. Tax is recognised in the Statement of Income and Retained Earnings, except to the extent that it relates to items recognised in other comprehensive income or directly in equity.

Current or deferred taxation assets and liabilities are not discounted.

Current tax is recognised at the amount of tax payable using the tax rates and laws that have been enacted or substantively enacted by the balance sheet date.

Deferred tax

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date.

Timing differences arise from the inclusion of income and expenses in tax assessments in periods different from those in which they are recognised in financial statements. Deferred tax is measured using tax rates and laws that have been enacted or substantively enacted by the year end and that are expected to apply to the reversal of the timing difference.

Unrelieved tax losses and other deferred tax assets are recognised only to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits.

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to profit or loss 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 profit or loss in the period to which they relate.

3. EMPLOYEES AND DIRECTORS

The average number of employees during the year was 1 (2022 - 1).

AIR CONDITIONING CONCEPTS LIMITED

**NOTES TO THE FINANCIAL STATEMENTS - continued
for the year ended 31 March 2023**

4. TANGIBLE FIXED ASSETS

	Plant and machinery etc £
COST	
At 1 April 2022	17,391
Additions	27,215
Disposals	<u>(15,500)</u>
At 31 March 2023	<u>29,106</u>
DEPRECIATION	
At 1 April 2022	17,391
Charge for year	3,969
Eliminated on disposal	<u>(15,500)</u>
At 31 March 2023	<u>5,860</u>
NET BOOK VALUE	
At 31 March 2023	<u><u>23,246</u></u>

5. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31/3/23 £	31/3/22 £
Trade debtors	15,222	21,214
Other debtors	900	1,800
	<u>16,122</u>	<u>23,014</u>

6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31/3/23 £	31/3/22 £
Bank loans and overdrafts	5,956	5,956
Hire purchase contracts	6,677	-
Trade creditors	1,785	6,433
Taxation and social security	3,003	10,573
Other creditors	17,361	5,193
	<u>34,782</u>	<u>28,155</u>

7. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	31/3/23 £	31/3/22 £
Bank loans	36,729	42,685
Hire purchase contracts	13,680	-
	<u>50,409</u>	<u>42,685</u>

AIR CONDITIONING CONCEPTS LIMITED

**NOTES TO THE FINANCIAL STATEMENTS - continued
for the year ended 31 March 2023**

8. RESERVES

	Retained earnings £	Capital redemption reserve £	Totals £
At 1 April 2022	19,662	1	19,663
Deficit for the year	<u>(26,819)</u>	<u> </u>	<u>(26,819)</u>
At 31 March 2023	<u><u>(7,157)</u></u>	<u><u>1</u></u>	<u><u>(7,156)</u></u>

AIR CONDITIONING CONCEPTS LIMITED

**REPORT OF THE ACCOUNTANTS TO THE DIRECTOR OF
AIR CONDITIONING CONCEPTS LIMITED**

The following reproduces the text of the report prepared for the director in respect of the company's annual unaudited financial statements. In accordance with the Companies Act 2006, the company is only required to file a Balance Sheet. Readers are cautioned that the Income Statement and certain other primary statements and the Report of the Director are not required to be filed with the Registrar of Companies.

As described on the Balance Sheet you are responsible for the preparation of the financial statements for the year ended 31 March 2023 set out on page nil and you consider that the company is exempt from an audit.

In accordance with your instructions, we have compiled these unaudited financial statements in order to assist you to fulfil your statutory responsibilities, from the accounting records and information and explanations supplied to us.

Durrants - Calleva
Accountants and Tax Advisors
4 Comet House
Calleva Park
Aldermaston
Berkshire
RG7 8JA

Date:

A handwritten signature in black ink, appearing to be 'M.F.2.', is written over the date line.