

ALTERED CARBON HEATING AND COOLING LTD
UNAUDITED ACCOUNTS
FOR THE YEAR ENDED 31 JULY 2023

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UNAUDITED ACCOUNTS
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ALTERED CARBON HEATING AND COOLING LTD
COMPANY INFORMATION
FOR THE YEAR ENDED 31 JULY 2023

Director	Susan Mullineaux
Company Number	12739145 (England and Wales)
Registered Office	6 Rotten Row Riseley Bedford MK44 1EJ England
Accountants	Jameson Accounting Services 87 Hillesden Avenue Elstow Bedford Bedfordshire MK42 9AJ

ALTERED CARBON HEATING AND COOLING LTD
STATEMENT OF FINANCIAL POSITION
AS AT 31 JULY 2023

	Notes	2023 £	2022 £
Fixed assets			
Tangible assets	<u>4</u>	5,718	6,887
Current assets			
Debtors	5	456	2,077
Cash at bank and in hand		1,145	1,650
		<u>1,601</u>	<u>3,727</u>
Creditors: amounts falling due within one year	<u>6</u>	(1,606)	(1,614)
Net current (liabilities)/assets		<u>(5)</u>	<u>2,113</u>
Total assets less current liabilities		5,713	9,000
Creditors: amounts falling due after more than one year	<u>7</u>	(3,503)	(4,996)
Provisions for liabilities			
Deferred tax		(1,087)	(1,309)
Net assets		<u>1,123</u>	<u>2,695</u>
Capital and reserves			
Called up share capital		2	2
Profit and loss account		1,121	2,693
Shareholders' funds		<u>1,123</u>	<u>2,695</u>

For the year ending 31 July 2023 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies. The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The director acknowledges her responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with the provisions of FRS 102 Section 1A - Small Entities. The profit and loss account has not been delivered to the Registrar of Companies.

The financial statements were approved by the Board and authorised for issue on 12 March 2024 and were signed on its behalf by

Susan Mullineaux
Director

Company Registration No. 12739145

ALTERED CARBON HEATING AND COOLING LTD
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 JULY 2023

1 Statutory information

Altered Carbon Heating and Cooling Ltd is a private company, limited by shares, registered in England and Wales, registration number 12739145. The registered office is 6 Rotten Row, Riseley, Bedford, MK44 1EJ, England.

2 Compliance with accounting standards

The accounts have been prepared in accordance with the provisions of FRS 102 Section 1A Small Entities. There were no material departures from that standard.

3 Accounting policies

The principal accounting policies adopted in the preparation of the financial statements are set out below and have remained unchanged from the previous year, and also have been consistently applied within the same accounts.

Basis of preparation

The accounts have been prepared under the historical cost convention.

Presentation currency

The accounts are presented in £ sterling.

Turnover

Turnover is measured at the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes. Turnover from the sale of goods is recognised when goods have been delivered to customers such that risks and rewards of ownership have transferred to them. Turnover from the rendering of services is recognised by reference to the stage of completion of the contract. The stage of completion of a contract is measured by comparing the costs incurred for work performed to date to the total estimated contract costs.

Tangible fixed assets and depreciation

Tangible assets are included at cost less depreciation and impairment. Depreciation has been provided at the following rates in order to write off the assets over their estimated useful lives:

Plant & machinery	over 4-5 years
Motor vehicles	over 5 years
Computer equipment	over 4 years

Deferred taxation

Deferred tax arises as a result of including items of income and expenditure in taxation computations in periods different from those in which they are included in the company's accounts. Deferred tax is provided in full on timing differences which result in an obligation to pay more (or less) tax at a future date, at the average tax rates that are expected to apply when the timing differences reverse, based on current tax rates and laws.

Deferred tax assets and liabilities are not discounted.

ALTERED CARBON HEATING AND COOLING LTD
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 JULY 2023

4 Tangible fixed assets

	Plant & machinery	Motor vehicles	Computer equipment	Total
	£	£	£	£
Cost or valuation	At cost	At cost	At cost	
At 1 August 2022	2,647	5,625	-	8,272
Additions	420	-	349	769
At 31 July 2023	3,067	5,625	349	9,041
Depreciation				
At 1 August 2022	72	1,313	-	1,385
Charge for the year	750	1,125	63	1,938
At 31 July 2023	822	2,438	63	3,323
Net book value				
At 31 July 2023	2,245	3,187	286	5,718
At 31 July 2022	2,575	4,312	-	6,887

5 Debtors

	2023	2022
	£	£
Amounts falling due within one year		
Trade debtors	-	2,077
Accrued income and prepayments	286	-
Other debtors	170	-
	456	2,077

6 Creditors: amounts falling due within one year

	2023	2022
	£	£
VAT	375	1,225
Trade creditors	158	-
Taxes and social security	-	389
Loans from directors	386	-
Accruals	687	-
	1,606	1,614

7 Creditors: amounts falling due after more than one year

	2023	2022
	£	£
Loans from directors	3,503	4,996

8 Average number of employees

During the year the average number of employees was 2 (2022: 2).

