

Registered Number:04750225

England and Wales

Air Conditioning & Refrigeration Aircare Ltd

Unaudited Financial Statements

For the year ended 30 April 2018

Air Conditioning & Refrigeration Aircare Ltd

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Statement of Financial Position  
As at 30 April 2018

	Notes	2018 £	2017 £
<b>Fixed assets</b>			
Intangible assets	2	-	15,000
Property, plant and equipment	3	28,965	5,969
		<b>28,965</b>	<b>20,969</b>
<b>Current assets</b>			
Inventories	4	-	19,016
Trade and other receivables	5	54,813	16,383
Cash and cash equivalents		20,698	2,302
		<b>75,511</b>	<b>37,701</b>
<b>Trade and other payables: amounts falling due within one year</b>	6	(68,947)	(52,115)
<b>Net current assets</b>		<b>6,564</b>	<b>(14,414)</b>
<b>Total assets less current liabilities</b>		<b>35,529</b>	<b>6,555</b>
<b>Net assets</b>		<b>35,529</b>	<b>6,555</b>
<b>Capital and reserves</b>			
Called up share capital		100	100
Retained earnings		35,429	6,455
<b>Shareholders' funds</b>		<b>35,529</b>	<b>6,555</b>

For the year ended 30 April 2018 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 of its financial statements for the year ended 30 April 2018 in accordance with Section 476 of the Companies Act 2006

The director acknowledges his responsibilities for: a) ensuring that the company keeps proper accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and

b) 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 Section 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.

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

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

These financial statements were approved and authorised for issue by the Board on 21 August 2018 and were signed by:

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Mr R W Quiddington Director

The notes form part of these financial statements

# Air Conditioning & Refrigeration Aircare Ltd

## Notes to the Financial Statements For the year ended 30 April 2018

### Statutory Information

Air Conditioning & Refrigeration Aircare Ltd is a private limited company, limited by shares, domiciled in England and Wales, registration number 04750225.

Registered address:

79 Crescent Road  
Maldon  
Essex  
CM9 4SN

The presentation currency is £ sterling.

### 1. Accounting policies

#### Basis of preparing the financial statements

These financial statements have been prepared in accordance with the provisions of Section 1A of Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical costs convention as modified by the revaluation of certain assets.

#### Revenue recognition

Turnover comprises the invoiced value of goods and services supplied by the company, net of Value Added Tax and trade discounts.

#### Goodwill

Goodwill, being the amount paid in connection with the acquisition of a business in 0, is being amortised evenly over its estimated useful life of 0 years.

#### Property, plant and equipment

Property, plant and equipment, other than freehold land, are stated at cost or valuation less depreciation and any provision for impairment. Depreciation is provided at rates calculated to write off the cost or valuation of fixed assets, less their estimated residual value, over their expected useful lives on the

following basis:

Plant and machinery	25 Straight line
Computer equipment	25 Straight line
Motor vehicles	25 Straight line
Fixtures and fittings	25 Straight line

# Air Conditioning & Refrigeration Aircare Ltd

## Notes to the Financial Statements Continued For the year ended 30 April 2018

### 2. Intangible fixed assets

	Goodwill
<b>Cost or valuation</b>	<b>£</b>
At 01 May 2017	120,000
At 30 April 2018	<b>120,000</b>
<b>Amortisation</b>	
At 01 May 2017	105,000
Charge for year	15,000
At 30 April 2018	<b>120,000</b>
<b>Net book value</b>	
At 30 April 2018	-
At 30 April 2017	<b>15,000</b>

### 3. Property, plant and equipment

	Plant and machinery	Motor vehicles	Fixtures and fittings	Computer equipment	Total
<b>Cost or valuation</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
At 01 May 2017	1,888	49,400	91	2,961	54,340
Additions	-	27,260	-	-	27,260
At 30 April 2018	<b>1,888</b>	<b>76,660</b>	<b>91</b>	<b>2,961</b>	<b>81,600</b>
<b>Provision for depreciation and impairment</b>					
At 01 May 2017	1,888	43,431	91	2,961	48,371
Charge for year	-	4,264	-	-	4,264
At 30 April 2018	<b>1,888</b>	<b>47,695</b>	<b>91</b>	<b>2,961</b>	<b>52,635</b>
<b>Net book value</b>					
At 30 April 2018	-	<b>28,965</b>	-	-	<b>28,965</b>
At 30 April 2017	-	<b>5,969</b>	-	-	<b>5,969</b>

### 4. Inventories

	2018	2017
	<b>£</b>	<b>£</b>
Stocks	-	19,016

# Air Conditioning & Refrigeration Aircare Ltd

## Notes to the Financial Statements Continued For the year ended 30 April 2018

### 5. Trade and other receivables

	2018	2017
	£	£
Trade debtors	56,585	16,383
Other debtors	(1,772)	-
	<b>54,813</b>	<b>16,383</b>

### 6. Trade and other payables: amounts falling due within one year

	2018	2017
	£	£
Trade creditors	18,820	34,709
Taxation and social security	30,903	5,557
Other creditors	19,224	11,849
	<b>68,947</b>	<b>52,115</b>

This document was delivered using electronic communications and authenticated in accordance with the registrar's rules relating to electronic form, authentication and manner of delivery under section 1072 of the Companies Act 2006.