

**Prima Air Conditioning And Refrigeration  
Limited**

**Abbreviated Unaudited Accounts**

**for the Year Ended 31 December 2015**

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for the Year Ended 31 December 2015

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Prima Air Conditioning And Refrigeration  
Limited

Company Information  
for the Year Ended 31 December 2015

**DIRECTORS:**

R W Bartlett  
M A Calder

**SECRETARY:**

Mrs R V Feasey

**REGISTERED OFFICE:**

44 London Road  
Cowplain  
Waterlooville  
Hampshire  
PO8 8EN

**REGISTERED NUMBER:**

01726190 (England and Wales)

**ACCOUNTANTS:**

Barter Durgan  
Chartered Accountants  
10, Victoria Road South  
Southsea  
Hampshire  
PO5 2DA

Abbreviated Balance Sheet  
31 December 2015

	Notes	2015 £	£	2014 £	£
<b>FIXED ASSETS</b>					
Intangible assets	2		400,000		400,000
Tangible assets	3		40,386		53,848
Investments	4		100,000		-
			<u>540,386</u>		<u>453,848</u>
<b>CURRENT ASSETS</b>					
Stocks		16,000		17,100	
Debtors		215,636		213,755	
Cash at bank and in hand		<u>566,606</u>		<u>553,587</u>	
		798,242		784,442	
<b>CREDITORS</b>					
Amounts falling due within one year		<u>205,927</u>		<u>183,170</u>	
<b>NET CURRENT ASSETS</b>			<u>592,315</u>		<u>601,272</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			1,132,701		1,055,120
<b>CREDITORS</b>					
Amounts falling due after more than one year			<u>3,150</u>		<u>15,197</u>
<b>NET ASSETS</b>			<u>1,129,551</u>		<u>1,039,923</u>
<b>CAPITAL AND RESERVES</b>					
Called up share capital	5		1,650		1,650
Capital redemption reserve			500		500
Profit and loss account			<u>1,127,401</u>		<u>1,037,773</u>
<b>SHAREHOLDERS' FUNDS</b>			<u>1,129,551</u>		<u>1,039,923</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2015.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 December 2015 in accordance with Section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for:

- (a) 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.

Prima Air Conditioning And Refrigeration  
Limited (Registered number: 01726190)

Abbreviated Balance Sheet - continued  
31 December 2015

The abbreviated accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

The financial statements were approved by the Board of Directors on 22 June 2016 and were signed on its behalf by:

R W Bartlett - Director

The notes form part of these abbreviated accounts

Notes to the Abbreviated Accounts  
for the Year Ended 31 December 2015

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 2015).

**Turnover**

Turnover represents net invoiced sales of goods, excluding value added tax.

**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 nil years.

**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	- 25% on reducing balance
Fixtures and fittings	- 25% on reducing balance
Motor vehicles	- 25% on reducing balance

**Stocks**

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

Cost includes all direct expenditure and an appropriate proportion of fixed and variable overheads.

**Deferred tax**

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

**Hire purchase and leasing commitments**

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. **INTANGIBLE FIXED ASSETS**

	<b>Total £</b>
<b>COST</b>	
At 1 January 2015	
and 31 December 2015	<u><b>400,000</b></u>
<b>NET BOOK VALUE</b>	
At 31 December 2015	<u><b>400,000</b></u>
At 31 December 2014	<u><b>400,000</b></u>

Notes to the Abbreviated Accounts - continued  
for the Year Ended 31 December 2015

3. **TANGIBLE FIXED ASSETS**

	<b>Total £</b>
<b>COST</b>	
At 1 January 2015	
and 31 December 2015	<u><b>182,300</b></u>
<b>DEPRECIATION</b>	
At 1 January 2015	<b>128,452</b>
Charge for year	<u><b>13,462</b></u>
At 31 December 2015	<u><b>141,914</b></u>
<b>NET BOOK VALUE</b>	
At 31 December 2015	<u><b>40,386</b></u>
At 31 December 2014	<u><b>53,848</b></u>

4. **FIXED ASSET INVESTMENTS**

	<b>Investments other than loans £</b>
<b>COST</b>	
Additions	<u><b>100,000</b></u>
At 31 December 2015	<u><b>100,000</b></u>
<b>NET BOOK VALUE</b>	
At 31 December 2015	<u><b>100,000</b></u>

5. **CALLED UP SHARE CAPITAL**

Allotted, issued and fully paid:				
Number:	Class:	Nominal value:	<b>2015</b>	2014
			£	£
500	Ordinary	£1	<u><b>1,650</b></u>	<u>1,650</u>
Allotted and issued:				
Number:	Class:	Nominal value:	<b>2015</b>	2014
			£	£
115,000	E Shares	1	<u><b>-</b></u>	<u>-</u>

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.