

**REGISTERED NUMBER: 03915686 (England and Wales)**

**ABBREVIATED ACCOUNTS  
FOR THE YEAR ENDED 31 MARCH 2015  
FOR  
CLEAN AIR INSTALLATIONS LIMITED**

WEDNESDAY



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30/09/2015

#165

COMPANIES HOUSE

**CLEAN AIR INSTALLATIONS LIMITED**

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**for the year ended 31 March 2015**

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**REPORT OF THE INDEPENDENT AUDITORS TO  
CLEAN AIR INSTALLATIONS LIMITED  
UNDER SECTION 449 OF THE COMPANIES ACT 2006**

We have examined the abbreviated accounts set out on pages two to four, together with the full financial statements of Clean Air Installations Limited for the year ended 31 March 2015 prepared under Section 396 of the Companies Act 2006.

This report is made solely to the company, in accordance with Section 449 of the Companies Act 2006. 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**

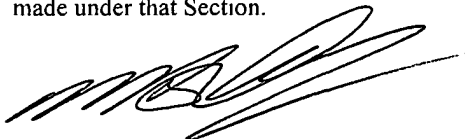
The directors are responsible for preparing the abbreviated accounts in accordance with Section 444 of the Companies Act 2006. It is our responsibility to form an independent opinion as to whether the company is entitled to deliver abbreviated accounts to the Registrar of Companies and whether the abbreviated accounts have been properly prepared in accordance with the Regulations made under that Section and to report our opinion to you.

**Basis of opinion**

We conducted our work in accordance with Bulletin 2008/4 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 to be delivered are properly prepared.

**Opinion**

In our opinion the company is entitled to deliver abbreviated accounts prepared in accordance with Section 444(3) of the Companies Act 2006, and the abbreviated accounts have been properly prepared in accordance with the Regulations made under that Section.



Mark Ashfield BA FCA (Senior Statutory Auditor)  
for and on behalf of Harrison Beale & Owen Limited  
Chartered Accountants and Statutory Auditor  
Highdown House  
11 Highdown Road  
Leamington Spa  
Warwickshire  
CV31 1XT

11 September 2015

**CLEAN AIR INSTALLATIONS LIMITED**

**ABBREVIATED BALANCE SHEET**  
**31 March 2015**

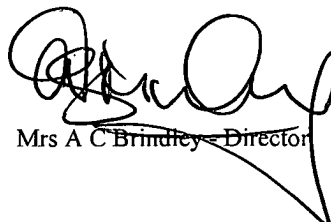
|  | Notes | 2015<br>£             | 2014<br>£             |
|--|-------|-----------------------|-----------------------|
| <b>FIXED ASSETS</b>                          |       |                       |                       |
| Tangible assets                              | 2     | 130,838               | 144,662               |
| <b>CURRENT ASSETS</b>                        |       |                       |                       |
| Stocks                                       |       | 139,202               | 105,597               |
| Debtors                                      |       | 1,041,287             | 724,153               |
| Cash at bank                                 |       | 90,301                | 181,737               |
|  |       | <u>1,270,790</u>      | <u>1,011,487</u>      |
| <b>CREDITORS</b>                             |       |                       |                       |
| Amounts falling due within one year          |       | <u>732,679</u>        | <u>550,267</u>        |
| <b>NET CURRENT ASSETS</b>                    |       | <u>538,111</u>        | <u>461,220</u>        |
| <b>TOTAL ASSETS LESS CURRENT LIABILITIES</b> |       | <u>668,949</u>        | <u>605,882</u>        |
| <b>CREDITORS</b>                             |       |                       |                       |
| Amounts falling due after more than one year |       | (11,679)              | (13,488)              |
| <b>PROVISIONS FOR LIABILITIES</b>            |       | <u>(6,370)</u>        | <u>(14,045)</u>       |
| <b>NET ASSETS</b>                            |       | <u><u>650,900</u></u> | <u><u>578,349</u></u> |
| <b>CAPITAL AND RESERVES</b>                  |       |                       |                       |
| Called up share capital                      | 3     | 200                   | 200                   |
| Profit and loss account                      |       | <u>650,700</u>        | <u>578,149</u>        |
| <b>SHAREHOLDERS' FUNDS</b>                   |       | <u><u>650,900</u></u> | <u><u>578,349</u></u> |

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 11 September 2015 and were signed on its behalf by:



Mrs M K Wren - Director



Mrs A C Brindley - Director



N C Williams - Director

The notes form part of these abbreviated accounts

## CLEAN AIR INSTALLATIONS LIMITED

### NOTES TO THE ABBREVIATED ACCOUNTS for the year ended 31 March 2015

#### 1. ACCOUNTING POLICIES

##### **Basis of preparing the financial statements**

The accounts have been prepared in accordance with applicable accounting standards. The principal accounting policies adopted in the preparation of the financial statements are set out below and have remained unchanged from the previous year.

##### **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 April 2008).

##### **Turnover**

Turnover comprises the value of sales (net of value added tax) of goods and services provided in the normal course of business. Revenue is recognised in respect of service contracts when the company obtains the right to consideration.

For contracting activities turnover represents the value of work carried out during the year according to the stage of completion at the balance sheet date.

##### **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   | - 15% on reducing balance |
| Fixtures and fittings | - 15% on reducing balance |
| Motor vehicles        | - 25% on reducing balance |
| Computer equipment    | - 20% on cost             |

##### **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 where transactions or events have occurred at that date that will result in an obligation to pay more, or a right to pay less or to receive more tax, with the following exception:

Deferred tax assets are recognised only to the extent that the directors consider that it is more likely than not that there will be suitable taxable profits from which the future reversal of the underlying timing differences can be deducted.

Deferred tax is measured on an undiscounted basis at the tax rates that are expected to apply in the periods in which timing differences reverse, based on tax rates and laws enacted or substantively enacted at the balance sheet date.

##### **Foreign currencies**

Assets and liabilities in foreign currencies are translated into sterling at the rates of exchange ruling at the balance sheet date. Transactions in foreign currencies are translated into sterling at the rate of exchange ruling at the date of transaction. Exchange differences are taken into account in arriving at the operating result.

##### **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.

# CLEAN AIR INSTALLATIONS LIMITED

## NOTES TO THE ABBREVIATED ACCOUNTS - continued for the year ended 31 March 2015

### 1. ACCOUNTING POLICIES - continued

#### Finance lease agreements

Where the company enters into a lease which entails taking substantially all the risks and rewards of ownership of an asset, the lease is treated as a finance lease. The asset is recorded in the balance sheet as a tangible fixed asset and is depreciated in accordance with the above depreciation policies. Future instalments under such leases, net of finance charges, are included within creditors. Rentals payable are apportioned between the finance element, which is charged to the profit and loss account at a constant rate of charge on the balance of capital repayments outstanding, and the capital element which reduces the outstanding obligation for future instalments.

#### Work in progress

Work in progress is valued on the basis of direct costs plus attributable overheads based on normal levels of activity. Provision is made for any foreseeable losses where appropriate. No element of profit is included in the valuation of work in progress.

### 2. TANGIBLE FIXED ASSETS

|                        | Total<br>£ |
|------------------------|------------|
| <b>COST</b>            |            |
| At 1 April 2014        | 274,621    |
| Additions              | 53,482     |
| Disposals              | (75,807)   |
|                        | <hr/>      |
| At 31 March 2015       | 252,296    |
|                        | <hr/>      |
| <b>DEPRECIATION</b>    |            |
| At 1 April 2014        | 129,959    |
| Charge for year        | 45,270     |
| Eliminated on disposal | (53,771)   |
|                        | <hr/>      |
| At 31 March 2015       | 121,458    |
|                        | <hr/>      |
| <b>NET BOOK VALUE</b>  |            |
| At 31 March 2015       | 130,838    |
|                        | <hr/>      |
| At 31 March 2014       | 144,662    |
|                        | <hr/>      |

### 3. CALLED UP SHARE CAPITAL

Allotted, issued and fully paid:

| Number: | Class:   | Nominal<br>value: | 2015<br>£ | 2014<br>£ |
|---------|----------|-------------------|-----------|-----------|
| 200     | Ordinary | £1                | 200       | 200       |
|         |          |                   | <hr/>     | <hr/>     |

### 4. CONTROLLING INTERESTS

The company is controlled by the directors by virtue of their equal shareholdings in the parent undertaking.

### 5. ULTIMATE PARENT COMPANY

The company's ultimate parent undertaking at the balance sheet date was Shoo 188 Limited, which is incorporated in England and Wales.