

Registered Number 07750721

HVAC COMMISSIONING SERVICES LIMITED

Abbreviated Accounts

31 August 2012

Abbreviated Balance Sheet as at 31 August 2012

	Notes	2012 £
Fixed assets		
Tangible assets	2	4,555
		<u>4,555</u>
Current assets		
Debtors		38,512
Cash at bank and in hand		14,365
		<u>52,877</u>
Creditors: amounts falling due within one year		<u>(22,231)</u>
Net current assets (liabilities)		<u>30,646</u>
Total assets less current liabilities		<u>35,201</u>
Total net assets (liabilities)		<u>35,201</u>
Capital and reserves		
Called up share capital	3	1
Profit and loss account		35,200
Shareholders' funds		<u>35,201</u>

- For the year ending 31 August 2012 the company was entitled to exemption 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 directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.
- These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

Approved by the Board on 6 March 2013

And signed on their behalf by:

G Myers, Director

Notes to the Abbreviated Accounts for the period ended 31 August 2012**1 Accounting Policies****Basis of measurement and preparation of accounts**

The accounts have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities effective April 2008.

Turnover policy

Turnover represents the value, net of value added tax and discounts, of goods provided to customers and work carried out in respect of services provided to customers.

Tangible assets depreciation policy

Plant and machinery 20% SL

Motor vehicles 25% SL

Other accounting policies

Leasing and hire purchase commitments

Assets held under finance leases and hire purchase contracts, which are those where substantially all the risks and rewards of ownership of the asset have passed to the company, are capitalised in the balance sheet and depreciated over their useful lives. The corresponding lease or hire purchase obligation is treated in the balance sheet as a liability.

The interest element of the rental obligations is charged to the profit and loss account over the period of the lease and represents a constant proportion of the balance of capital repayments outstanding.

Rentals paid under operating leases are charged to income on a straight line basis over the lease term.

2 Tangible fixed assets

	£
Cost	
Additions	6,000
Disposals	-
Revaluations	-
Transfers	-
At 31 August 2012	<u>6,000</u>
Depreciation	
Charge for the year	1,445
On disposals	-
At 31 August 2012	<u>1,445</u>
Net book values	
At 31 August 2012	<u><u>4,555</u></u>

3 Called Up Share Capital

Allotted, called up and fully paid:

	2012
	£
1 Ordinary shares of £1 each	1

the Companies Act 2006.