Registration number: SC346261

HVAC Energy Solutions Ltd

Unaudited Abbreviated Accounts

for the Year Ended 31 July 2016

FBD Consultancy (Scotland) Ltd.
Sgarbach House
10 Binniehill Road
Balloch
Cumbernauld
Lanarkshire
G68 9AJ

HVAC Energy Solutions Ltd
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The following reproduces the text of the accountants' report in respect of the company's annual financial statements, from which the abbreviated accounts (set out on pages 2 to 4) have been prepared.

Chartered Accountants' Report to the Director on the Preparation of the Unaudited Statutory Accounts of HVAC Energy Solutions Ltd for the Year Ended 31 July 2016

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the accounts of HVAC Energy Solutions Ltd for the year ended 31 July 2016 set out on pages from the company's accounting records and from information and explanations you have given us.

As a practising member firm of the Institute of Chartered Accountants of Scotland (ICAS), we are subject to its ethical and other professional requirements which are detailed at icas.org.uk/accountspreparationguidance/.

This report is made solely to the Board of Directors of HVAC Energy Solutions Ltd, as a body, in accordance with the terms of our engagement letter. Our work has been undertaken solely to prepare for your approval the accounts of HVAC Energy Solutions Ltd and state those matters that we have agreed to state to them, as a body, in this report in accordance with the requirements of the Institute of Chartered Accountants of Scotland as detailed at icas.org.uk/accountspreparationguidance. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than HVAC Energy Solutions Ltd and its Board of Directors as a body for our work or for this report.

It is your duty to ensure that HVAC Energy Solutions Ltd has kept adequate accounting records and to prepare statutory accounts that give a true and fair view of the assets, liabilities, financial position and profit of HVAC Energy Solutions Ltd. You consider that HVAC Energy Solutions Ltd is exempt from the statutory audit requirement for the year.

We have not been instructed to carry out an audit or a review of the accounts of HVAC Energy Solutions Ltd. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory accounts.

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For and on behalf of
FBD Consultancy (Scotland) Ltd.
Sgarbach House
10 Binniehill Road
Balloch
Cumbernauld
Lanarkshire
G68 9AJ
7 April 2017

HVAC Energy Solutions Ltd
(Registration number: SC346261)
Abbreviated Balance Sheet at 31 July 2016

	Note	2016 £	2015 £
Fixed assets			
Tangible fixed assets		-	365
Current assets			
Debtors		33,798	13,935
Cash at bank and in hand		5,156	7,205
		38,954	21,140
Creditors: Amounts falling due within one year		(18,556)	(9,635)
Net current assets		20,398	11,505
Net assets		20,398	11,870
Capital and reserves			
Called up share capital	3	100	100
Profit and loss account		20,298	11,770
Shareholders' funds		20,398	11,870

For the year ending 31 July 2016 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 director acknowledges his 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 director on 7 April 2017

.....
Mr Alexander Noyce
Director

The notes on pages 3 to 4 form an integral part of these financial statements.

1 Accounting policies

Basis of preparation

The full financial statements, from which these abbreviated accounts have been extracted, 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 and services, excluding value added tax. Turnover with respect to services is recognised at the point the service is provided and accrues through the provision of the service to the customer. Sales are recognised when the significant risks and rewards of ownership have been transferred to the buyer.

Depreciation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Plant and machinery	Straight Line at 25%
Office equipment	Straight Line at 33%

Financial instruments

Financial instruments are classified and accounted for, according to the substance of the contractual arrangement, as financial assets, financial liabilities or equity instruments. An equity instrument is any contract that evidences a residual interest in the assets of the company after deducting all of its liabilities. Where shares are issued, any component that creates a financial liability of the company is presented as a liability in the balance sheet. The corresponding dividends relating to the liability component are charged as interest expense in the profit and loss account.

Pensions

The company operates a defined contribution pension scheme. Contributions are recognised in the profit and loss account in the period in which they become payable in accordance with the rules of the scheme.

2 Fixed assets

	Tangible assets £	Total £
Cost		
At 1 August 2015	3,362	3,362
At 31 July 2016	3,362	3,362
Depreciation		
At 1 August 2015	2,997	2,997
Charge for the year	365	365
At 31 July 2016	3,362	3,362
Net book value		
At 31 July 2016	-	-
At 31 July 2015	365	365

3 Share capital

Allotted, called up and fully paid shares

	2016		2015	
	No.	£	No.	£
Ordinary of £1 each	100	100	100	100

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.