

**Unaudited Financial Statements for the Year Ended 31 March 2023**

**for**

**R B M Air Conditioning Ltd.**

Landin Wilcock & Co  
Chartered Accountants  
68 Queen Street  
Sheffield  
South Yorkshire  
S1 1WR

**Contents of the Financial Statements  
for the Year Ended 31 March 2023**

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	<b>Page</b>
<b>Company Information</b>	<b>1</b>
<b>Chartered Accountants' Report</b>	<b>2</b>
<b>Balance Sheet</b>	<b>3</b>
<b>Notes to the Financial Statements</b>	<b>5</b>

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**R B M Air Conditioning Ltd.**  
**Company Information**  
**for the Year Ended 31 March 2023**

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<b>DIRECTOR:</b>	Mr Robert Brian Mills
<b>REGISTERED OFFICE:</b>	Queen Street Chambers 68 Queen Street Sheffield South Yorkshire S1 1WR
<b>BUSINESS ADDRESS:</b>	19 Clough Grove Oughtibridge Sheffield South Yorkshire S35 0JU
<b>REGISTERED NUMBER:</b>	07252938 (England and Wales)
<b>ACCOUNTANTS:</b>	Landin Wilcock & Co Chartered Accountants 68 Queen Street Sheffield South Yorkshire S1 1WR
<b>BANKERS:</b>	Virgin Money 66 Fargate Sheffield South Yorkshire S1 2HE

**Chartered Accountants' Report to the Director  
on the Unaudited Financial Statements of  
R B M Air Conditioning Ltd.**

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**The following reproduces the text of the report prepared for the director in respect of the company's annual unaudited financial statements. In accordance with the Companies Act 2006, the company is only required to file a Balance Sheet. Readers are cautioned that the Income Statement and certain other primary statements and the Director's Report are not required to be filed with the Registrar of Companies.**

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the financial statements of R B M Air Conditioning Ltd. for the year ended 31 March 2023 which comprise the Income Statement, Other Comprehensive Income, Balance Sheet, Statement of Changes in Equity and the related notes 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 in England and Wales (ICAEW), we are subject to its ethical and other professional requirements which are detailed within the ICAEW's regulations and guidance at <http://www.icaew.com/en/membership/regulations-standards-and-guidance>.

This report is made solely to the director of R B M Air Conditioning Ltd. in accordance with our terms of engagement. Our work has been undertaken solely to prepare for your approval the financial statements of R B M Air Conditioning Ltd. and state those matters that we have agreed to state to the director of R B M Air Conditioning Ltd. in this report in accordance with ICAEW Technical Release 07/16AAF. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than R B M Air Conditioning Ltd. and its director for our work or for this report.

It is your duty to ensure that R B M Air Conditioning Ltd. has kept adequate accounting records and to prepare statutory financial statements that give a true and fair view of the assets, liabilities, financial position and profit of R B M Air Conditioning Ltd.. You consider that R B M Air Conditioning 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 financial statements of R B M Air Conditioning 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 financial statements.

Landin Wilcock & Co  
Chartered Accountants  
68 Queen Street  
Sheffield  
South Yorkshire  
S1 1WR

18 December 2023

**Balance Sheet**  
**31 March 2023**

	Notes	31/3/23 £	31/3/22 £
<b>FIXED ASSETS</b>			
Tangible assets	4	15,428	20,570
<b>CURRENT ASSETS</b>			
Debtors	5	64,724	59,817
Cash at bank		57,569	30,449
		<u>122,293</u>	<u>90,266</u>
<b>CREDITORS</b>			
Amounts falling due within one year	6	<u>(61,530)</u>	<u>(70,100)</u>
<b>NET CURRENT ASSETS</b>		<u>60,763</u>	<u>20,166</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>76,191</u>	<u>40,736</u>
<b>PROVISIONS FOR LIABILITIES</b>		<u>(3,857)</u>	<u>(3,908)</u>
<b>NET ASSETS</b>		<u><u>72,334</u></u>	<u><u>36,828</u></u>
<b>CAPITAL AND RESERVES</b>			
Called up share capital		100	100
Retained earnings		<u>72,234</u>	<u>36,728</u>
<b>SHAREHOLDERS' FUNDS</b>		<u><u>72,334</u></u>	<u><u>36,828</u></u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2023 in accordance with Section 476 of the Companies Act 2006.

The director acknowledges his responsibilities for:

- (a) ensuring that the company keeps 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 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.

**Balance Sheet - continued**  
**31 March 2023**

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

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

The financial statements were approved by the director and authorised for issue on 18 December 2023 and were signed by:

Mr Robert Brian Mills - Director

**Notes to the Financial Statements  
for the Year Ended 31 March 2023**

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**1. STATUTORY INFORMATION**

R B M Air Conditioning Ltd. is a private company, limited by shares, registered in England and Wales. The company's registered number and registered office address can be found on the Company Information page.

The presentation currency of the financial statements is the Pound Sterling (£).

**2. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

These financial statements have been prepared in accordance with Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" including the provisions of Section 1A "Small Entities" and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

**Turnover**

Turnover is measured at the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes.

**Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off the cost less estimated residual value of each asset over its estimated useful life.

Motor vehicles	- 25% on reducing balance
Computer equipment	- 33% on cost

Tangible fixed assets are initially measured at cost. Subsequently, they are measured at cost less accumulated depreciation and impairment losses.

**Financial instruments**

Financial assets and financial liabilities are recognised when the company becomes party to the contractual provisions of the instrument. Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the asset of the company after deducting all of its liabilities.

**Taxation**

Taxation for the year comprises current and deferred tax. Tax is recognised in the Income Statement, except to the extent that it relates to items recognised in other comprehensive income or directly in equity.

Current or deferred taxation assets and liabilities are not discounted.

Current tax is recognised at the amount of tax payable using the tax rates and laws that have been enacted or substantively enacted by the balance sheet date.

Notes to the Financial Statements - continued  
for the Year Ended 31 March 2023

2. **ACCOUNTING POLICIES - continued**

**Deferred tax**

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

Timing differences arise from the inclusion of income and expenses in tax assessments in periods different from those in which they are recognised in financial statements. Deferred tax is measured using tax rates and laws that have been enacted or substantively enacted by the year end and that are expected to apply to the reversal of the timing difference.

Unrelieved tax losses and other deferred tax assets are recognised only to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits.

3. **EMPLOYEES AND DIRECTORS**

The average number of employees during the year was 1 (2022 - 1) .

4. **TANGIBLE FIXED ASSETS**

	Plant and machinery £	Motor vehicles £	Computer equipment £	Totals £
<b>COST</b>				
At 1 April 2022				
and 31 March 2023	533	27,995	609	29,137
<b>DEPRECIATION</b>				
At 1 April 2022	533	7,425	609	8,567
Charge for year	-	5,142	-	5,142
At 31 March 2023	533	12,567	609	13,709
<b>NET BOOK VALUE</b>				
At 31 March 2023	-	15,428	-	15,428
At 31 March 2022	-	20,570	-	20,570

5. **DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31/3/23 £	31/3/22 £
Trade debtors	38,985	37,510
Other debtors	25,739	22,307
	<u>64,724</u>	<u>59,817</u>



Notes to the Financial Statements - continued  
for the Year Ended 31 March 2023

6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31/3/23	31/3/22
	£	£
Trade creditors	26,506	20,734
Taxation and social security	32,090	15,357
Other creditors	2,934	34,009
	<u>61,530</u>	<u>70,100</u>

7. DIRECTOR'S ADVANCES, CREDITS AND GUARANTEES

The following advances and credits to a director subsisted during the years ended 31 March 2023 and 31 March 2022:

	31/3/23	31/3/22
	£	£
<b>Mr Robert Brian Mills</b>		
Balance outstanding at start of year	-	-
Amounts advanced	33,935	-
Amounts repaid	(14,118)	-
Amounts written off	-	-
Amounts waived	-	-
Balance outstanding at end of year	<u>19,817</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.