
NOVA WINDOW CLEANERS LIMITED

DIRECTORS' REPORT AND FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 31 DECEMBER 2013

TUESDAY



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COMPANIES HOUSE

NOVA WINDOW CLEANERS LIMITED

COMPANY INFORMATION

DIRECTORS

N J Earley
R W Empson

REGISTERED NUMBER

01492825

REGISTERED OFFICE

82 Hampton Road West
Feltham
Middlesex
TW13 6DZ

INDEPENDENT AUDITORS

Barnes Roffe LLP
Chartered Accountants & Statutory Auditor
3 Brook Business Centre
Cowley Mill Road
Uxbridge
Middlesex
UB8 2FX

NOVA WINDOW CLEANERS LIMITED

DIRECTORS' REPORT FOR THE PERIOD ENDED 31 DECEMBER 2013

The directors present their report and the financial statements for the period ended 31 December 2013.

DIRECTORS' RESPONSIBILITIES STATEMENT

The directors are responsible for preparing the Directors' report and the financial statements in accordance with applicable law and regulations.

Company law requires the directors to prepare financial statements for each financial year. Under that law the directors have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under company law the directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the company and of the profit or loss of the company for that period. In preparing these financial statements, the directors are required to:

- select suitable accounting policies and then apply them consistently;
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The directors are responsible for keeping adequate accounting records that are sufficient to show and explain the company's transactions and disclose with reasonable accuracy at any time the financial position of the company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

PRINCIPAL ACTIVITIES

The principal activity of the company during the period was that of cleaners.

RESULTS

The loss for the period, after taxation, amounted to £708 (2012 - loss £407).

DIRECTORS

The directors who served during the period were:

N J Earley (appointed 1 August 2013)
R W Empson (appointed 1 August 2013)
M J Smith (resigned 1 August 2013)

DISCLOSURE OF INFORMATION TO AUDITORS

Each of the persons who are directors at the time when this Directors' report is approved has confirmed that:

- so far as that director is aware, there is no relevant audit information of which the company's auditors are unaware, and
- that director has taken all the steps that ought to have been taken as a director in order to be aware of any relevant audit information and to establish that the company's auditors are aware of that information.

NOVA WINDOW CLEANERS LIMITED

**DIRECTORS' REPORT
FOR THE PERIOD ENDED 31 DECEMBER 2013**

AUDITORS

Barnes Roffe LLP were appointed as auditors by the directors and will be proposed for reappointment in accordance with section 485 of the Companies Act 2006.

This report was approved by the board on 30 September 2014 and signed on its behalf.



N J Earley
Director

NOVA WINDOW CLEANERS LIMITED

INDEPENDENT AUDITORS' REPORT TO THE SHAREHOLDERS OF NOVA WINDOW CLEANERS LIMITED

We have audited the financial statements of Nova Window Cleaners Limited for the period ended 31 December 2013, set out on pages 5 to 12. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

This report is made solely to the company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the company's members those matters we are required to state to them in an 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 and the company's members as a body, for our audit work, for this report, or for the opinions we have formed.

RESPECTIVE RESPONSIBILITIES OF DIRECTORS AND AUDITORS

As explained more fully in the Directors' responsibilities statement, the directors are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view. Our responsibility is to audit and express an opinion on the financial statements in accordance with applicable law and International Standards on Auditing (UK and Ireland). Those standards require us to comply with the Auditing Practices Board's Ethical Standards for Auditors.

SCOPE OF THE AUDIT OF THE FINANCIAL STATEMENTS

An audit involves obtaining evidence about the amounts and disclosures in the financial statements sufficient to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or error. This includes an assessment of: whether the accounting policies are appropriate to the company's circumstances and have been consistently applied and adequately disclosed; the reasonableness of significant accounting estimates made by the directors; and the overall presentation of the financial statements. In addition, we read all the financial and non-financial information in the Directors' report to identify material inconsistencies with the audited financial statements and to identify any information that is apparently materially incorrect based on, or materially inconsistent with, the knowledge acquired by us in the course of performing the audit. If we become aware of any apparent material misstatements or inconsistencies we consider the implications for our report.

OPINION ON FINANCIAL STATEMENTS

In our opinion the financial statements:

- give a true and fair view of the state of the company's affairs as at 31 December 2013 and of its loss for the period then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

OPINION ON OTHER MATTER PRESCRIBED BY THE COMPANIES ACT 2006

In our opinion the information given in the Directors' report for the financial period for which the financial statements are prepared is consistent with the financial statements.

NOVA WINDOW CLEANERS LIMITED

INDEPENDENT AUDITORS' REPORT TO THE SHAREHOLDERS OF NOVA WINDOW CLEANERS
LIMITED

MATTERS ON WHICH WE ARE REQUIRED TO REPORT BY EXCEPTION

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of directors' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the directors were not entitled to take advantage of the small companies' exemption from the requirement to prepare a Strategic report.

OTHER MATTER

The period ended 31 December 2013 was the first period in which the financial statements were audited. The comparative figures in these financial statements are therefore unaudited.

Barnes Roffe LLP

Christopher Smith
Senior Statutory Auditor
for and on behalf of

Barnes Roffe LLP

Chartered Accountants &
Statutory Auditor

3 Brook Business Centre
Cowley Mill Road
Uxbridge
Middlesex
UB8 2FX

Date: 30 September 2014

NOVA WINDOW CLEANERS LIMITED

PROFIT AND LOSS ACCOUNT
FOR THE PERIOD ENDED 31 DECEMBER 2013

	Note	Period Ended 31 December 2013 £	Unaudited Year ended 30 November 2012 £
TURNOVER	1	61,433	120,327
Cost of sales		(43,920)	(90,315)
GROSS PROFIT		17,513	30,012
Administrative expenses		(17,736)	(30,487)
LOSS ON ORDINARY ACTIVITIES BEFORE TAXATION		(223)	(475)
Tax on loss on ordinary activities	6	(485)	68
LOSS FOR THE FINANCIAL PERIOD	11	(708)	(407)

All amounts relate to continuing operations.

There were no recognised gains and losses for 2013 or 2012 other than those included in the profit and loss account.

The notes on pages 7 to 12 form part of these financial statements.

NOVA WINDOW CLEANERS LIMITED
REGISTERED NUMBER: 01492825

BALANCE SHEET
AS AT 31 DECEMBER 2013

		31 December		<i>Unaudited</i>	
		2013		<i>30 November</i>	
	Note	£	£	£	£
FIXED ASSETS					
Tangible assets	7	-		4,029	
CURRENT ASSETS					
Debtors	8	68		13,140	
Cash at bank		1,350		259	
		<u>1,418</u>		<u>13,399</u>	
CREDITORS: amounts falling due within one year	9	<u>(1,899)</u>		<u>(17,201)</u>	
NET CURRENT LIABILITIES			<u>(481)</u>		<u>(3,802)</u>
NET (LIABILITIES)/ASSETS			<u>(481)</u>		<u>227</u>
CAPITAL AND RESERVES					
Called up share capital	10	4		4	
Profit and loss account	11	(485)		223	
SHAREHOLDERS' (DEFICIT)/FUNDS	12	<u>(481)</u>		<u>227</u>	

The financial statements were approved and authorised for issue by the board and were signed on its behalf on

30 September 2014



N J Earley
 Director

The notes on pages 7 to 12 form part of these financial statements.

NOVA WINDOW CLEANERS LIMITED

NOTES TO THE FINANCIAL STATEMENTS FOR THE PERIOD ENDED 31 DECEMBER 2013

1. ACCOUNTING POLICIES

1.1 Basis of preparation of financial statements

The financial statements have been prepared under the historical cost convention and in accordance with applicable accounting standards and on the assumption that the company is a going concern.

1.2 Turnover

Turnover comprises revenue recognised by the company in respect of goods and services supplied during the period, exclusive of Value Added Tax and trade discounts.

Turnover is recognised at the date the service is supplied.

1.3 Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost of fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Motor vehicles	-	25% reducing balance
Office equipment	-	17.5% reducing balance

1.4 Comparatives

The comparatives represent period from 1 December 2011 to 30 November 2012.

2. TURNOVER

The whole of the turnover is attributable to the company's principal activity.

All turnover arose within the United Kingdom.

3. LOSS

The loss is stated after charging:

	Period Ended 31 December 2013 £	Unaudited Year ended 30 November 2012 £
Depreciation of tangible fixed assets:		
- owned by the company	530	1,001

NOVA WINDOW CLEANERS LIMITED

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 31 DECEMBER 2013**

4. STAFF COSTS

Staff costs, including directors' remuneration, were as follows:

	Period Ended 31 December 2013 £	Unaudited Year ended 30 November 2012 £
Wages and salaries	33,132	54,185
Social security costs	2,869	4,707
	<u>36,001</u>	<u>58,892</u>

The average monthly number of employees, including the directors, during the period was as follows:

	Period Ended 31 December 2013 No.	Unaudited Year ended 30 November 2012 No.
	<u>3</u>	<u>3</u>

5. DIRECTORS' REMUNERATION

	Period Ended 31 December 2013 £	Unaudited Year ended 30 November 2012 £
Remuneration	<u>-</u>	<u>2,000</u>

6. TAXATION

	Period Ended 31 December 2013 £	Unaudited Year ended 30 November 2012 £
UK corporation tax charge/(credit) on loss for the period/year	<u>485</u>	<u>(68)</u>

NOVA WINDOW CLEANERS LIMITED

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 31 DECEMBER 2013**

6. TAXATION (continued)

Factors affecting tax charge for the period/year

The tax assessed for the period/year is higher than (2012 - *higher than*) the standard rate of corporation tax in the UK of 20% (2012 - 20%). The differences are explained below:

	Period Ended 31 December 2013 £	<i>Unaudited Year ended 30 November 2012 £</i>
Loss on ordinary activities before tax	(223)	(475)
Loss on ordinary activities multiplied by standard rate of corporation tax in the UK of 20% (2012 - 20%)	(45)	(95)
Effects of:		
Capital allowances for period/year in excess of depreciation	527	27
Other timing differences leading to an increase (decrease) in taxation	3	-
Current tax charge/(credit) for the period/year (see note above)	485	(68)

Factors that may affect future tax charges

There were no factors that may affect future tax charges.

NOVA WINDOW CLEANERS LIMITED

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 31 DECEMBER 2013**

7. TANGIBLE FIXED ASSETS

	Motor vehicles £	Office equipment £	Total £
Cost			
At 1 December 2012	12,000	14,028	26,028
Disposals	(12,000)	(14,028)	(26,028)
At 31 December 2013	-	-	-
Depreciation			
At 1 December 2012	10,799	11,200	21,999
Charge for the period	200	330	530
On disposals	(10,999)	(11,530)	(22,529)
At 31 December 2013	-	-	-
Net book value			
At 31 December 2013	-	-	-
At 30 November 2012	1,201	2,828	4,029

8. DEBTORS

	31 December 2013 £	Unaudited 30 November 2012 £
Trade debtors	-	13,072
Other debtors	68	68
	68	13,140

**9. CREDITORS:
Amounts falling due within one year**

	31 December 2013 £	Unaudited 30 November 2012 £
Bank loans and overdrafts	-	180
Corporation tax	485	-
Other taxation and social security	167	8,018
Accruals and deferred income	1,247	9,003
	1,899	17,201

NOVA WINDOW CLEANERS LIMITED

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 31 DECEMBER 2013**

10. SHARE CAPITAL

	31 December 2013 £	<i>Unaudited 30 November 2012 £</i>
Allotted, called up and fully paid		
4 Ordinary shares of £1 each	<u><u>4</u></u>	<u><u>4</u></u>

11. RESERVES

	Profit and loss account £
At 1 December 2012	223
Loss for the financial period	(708)
At 31 December 2013	<u><u>(485)</u></u>

12. RECONCILIATION OF MOVEMENT IN SHAREHOLDERS' FUNDS

	31 December 2013 £	<i>Unaudited 30 November 2012 £</i>
Opening shareholders' funds	227	634
Loss for the financial period/year	(708)	(407)
Closing shareholders' (deficit)/funds	<u><u>(481)</u></u>	<u><u>227</u></u>

13. RELATED PARTY TRANSACTIONS

The company has taken advantage of the exemption allowed by Financial Reporting Standard 8, not to disclose any transactions with the parent company and other wholly owned subsidiaries that are included in the consolidated financial statements of Atlas FM Limited. Copies of these accounts can be obtained from Companies House.

M Janson-Smith and D Hulland (Deceased) were the only partners in Nova Contract Cleaners. In the course of business, trading occurred to the value of £Nil (2012 - £106,160). At the year end the company were owed a net balance of £Nil (2012 - £11,480) by Nova Contract Cleaners.

NOVA WINDOW CLEANERS LIMITED

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 31 DECEMBER 2013**

14. ULTIMATE PARENT UNDERTAKING AND CONTROLLING PARTY

Until 1 August 2013, the company was under the control of M Janson-Smith and the Executors of the estate of D Hlland.

From 1 August 2013, the parent company is Atlas Contractors Limited. The ultimate parent company is Atlas FM Limited.

The directors' of Atlas FM Limited are of the opinion that from 1 August 2013 there is no individual controlling party.