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**COMPREHENSIVE CLEANING SERVICES LIMITED**

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**DIRECTORS' REPORT AND FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 DECEMBER 2015**



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## COMPREHENSIVE CLEANING SERVICES LIMITED

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### COMPANY INFORMATION

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<b>Directors</b>	N J Earley R W Empson
<b>Registered number</b>	02487039
<b>Registered office</b>	82 Hampton Road West Feltham Middlesex TW13 6DZ
<b>Independent auditors</b>	Barnes Roffe LLP Chartered Accountants & Statutory Auditors 3 Brook Business Centre Cowley Mill Road Uxbridge Middlesex UB8 2FX

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## COMPREHENSIVE CLEANING SERVICES LIMITED

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### DIRECTORS' REPORT FOR THE YEAR ENDED 31 DECEMBER 2015

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The directors present their report and the financial statements for the year ended 31 December 2015.

#### **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 applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'. 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 for the Company's financial statements and then apply them consistently;
- make judgments and accounting estimates that are reasonable and prudent;
- 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.

#### **Results and dividends**

The profit for the year, after taxation, amounted to £29,530 (2014 - £262,885).

Dividends paid in the year amounted to £451,799 (2014 - £250,000).

#### **Directors**

The directors who served during the year were:

N J Earley  
R W Empson

#### **Future developments**

The trade and assets of the company were transferred to its parent company on 31 December 2015. From this date onwards Comprehensive Cleaning Services Limited has remained dormant.

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**COMPREHENSIVE CLEANING SERVICES LIMITED**

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**DIRECTORS' REPORT (CONTINUED)  
FOR THE YEAR ENDED 31 DECEMBER 2015**

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**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 the director is aware, there is no relevant audit information of which the Company's auditors are unaware, and
- the 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.

**Post balance sheet events**

There have been no significant events affecting the Company since the year end.

**Auditors**

The auditors, Barnes Roffe LLP, will be proposed for reappointment in accordance with section 485 of the Companies Act 2006.

This report was approved by the board on *29<sup>th</sup> September, 2016* and signed on its behalf.



**N J Earley**  
Director

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## COMPREHENSIVE CLEANING SERVICES LIMITED

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### INDEPENDENT AUDITORS' REPORT TO THE SHAREHOLDERS OF COMPREHENSIVE CLEANING SERVICES LIMITED

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We have audited the financial statements of Comprehensive Cleaning Services Limited for the year ended 31 December 2015, set out on pages 5 to 18. The relevant financial reporting framework that has been applied in their preparation is the Companies Act 2006 and the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

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 on page 1, 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 Financial Reporting Council'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 2015 and of its profit or loss for the year 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 year for which the financial statements are prepared is consistent with those financial statements.

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COMPREHENSIVE CLEANING SERVICES LIMITED

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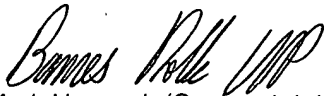
INDEPENDENT AUDITORS' REPORT TO THE SHAREHOLDERS OF COMPREHENSIVE CLEANING  
SERVICES LIMITED (CONTINUED)

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**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.



Mark Hancock (Senior statutory auditor)  
for and on behalf of

**Barnes Roffe LLP**

Chartered Accountants &

Statutory Auditors

3 Brook Business Centre

Cowley Mill Road

Uxbridge

Middlesex

UB8 2FX

Date: 30 September 2016

**COMPREHENSIVE CLEANING SERVICES LIMITED**

**STATEMENT OF COMPREHENSIVE INCOME  
FOR THE YEAR ENDED 31 DECEMBER 2015**

	Note	2015 £	2014 £
Turnover	4	3,063,955	4,107,769
Cost of sales		(2,584,418)	(3,488,561)
<b>Gross profit</b>		<b>479,537</b>	<b>619,208</b>
Administrative expenses		(425,582)	(276,655)
<b>Operating profit</b>	5	<b>53,955</b>	<b>342,553</b>
Interest payable and expenses	7	(1,460)	(3,084)
<b>Profit before tax</b>		<b>52,495</b>	<b>339,469</b>
Tax on profit	8	(22,965)	(76,584)
<b>Profit for the year</b>		<b>29,530</b>	<b>262,885</b>
<b>Other comprehensive income for the year</b>			
<b>Total comprehensive income for the year</b>		<b>29,530</b>	<b>262,885</b>

There were no recognised gains and losses for 2015 or 2014 other than those included in the statement of comprehensive income.

The notes on pages 8 to 18 form part of these financial statements.

All amounts relate to discontinued operations.

**COMPREHENSIVE CLEANING SERVICES LIMITED**  
**REGISTERED NUMBER: 02487039**

**BALANCE SHEET**  
**AS AT 31 DECEMBER 2015**

	Note	£	2015 £	£	2014 £
<b>Fixed assets</b>					
Tangible assets	10		-		61,833
<b>Current assets</b>					
Stocks	11	-		9,500	
Debtors: amounts falling due within one year	12	150		1,102,233	
Cash at bank and in hand	13	-		339,753	
		150		1,451,486	
Creditors: amounts falling due within one year	14	-		(1,090,900)	
<b>Net current assets</b>			150		360,586
<b>Net assets</b>			150		422,419
<b>Capital and reserves</b>					
Called up share capital	16		150		150
Profit and loss account	17		-		422,269
			150		422,419

The Company's financial statements have been prepared in accordance with the provisions applicable to small companies within part 15 of the Companies Act 2006 and in accordance with FRS102 'Financial Reporting Standard applicable in the UK and Republic of Ireland'.

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

*29<sup>th</sup> September, 2016*



**N J Earley**  
Director

The notes on pages 8 to 18 form part of these financial statements.



**COMPREHENSIVE CLEANING SERVICES LIMITED**

**STATEMENT OF CHANGES IN EQUITY  
FOR THE YEAR ENDED 31 DECEMBER 2015**

	Called up share capital	Profit and loss account	Total equity
	£	£	£
At 1 January 2015	150	422,269	422,419
<b>Comprehensive income for the year</b>			
Profit for the year	-	29,530	29,530
<b>Total comprehensive income for the year</b>	-	29,530	29,530
Dividends: Equity capital	-	(451,799)	(451,799)
<b>Total transactions with owners</b>	-	(451,799)	(451,799)
<b>At 31 December 2015</b>	<b>150</b>	<b>-</b>	<b>150</b>

**STATEMENT OF CHANGES IN EQUITY  
FOR THE YEAR ENDED 31 DECEMBER 2014**

	Called up share capital	Profit and loss account	Total equity
	£	£	£
At 1 January 2014	150	409,384	409,534
<b>Comprehensive income for the year</b>			
Profit for the year	-	262,885	262,885
<b>Total comprehensive income for the year</b>	-	262,885	262,885
Dividends: Equity capital	-	(250,000)	(250,000)
<b>Total transactions with owners</b>	-	(250,000)	(250,000)
<b>At 31 December 2014</b>	<b>150</b>	<b>422,269</b>	<b>422,419</b>

The notes on pages 8 to 18 form part of these financial statements.

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## COMPREHENSIVE CLEANING SERVICES LIMITED

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### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2015

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#### 1. General information

Comprehensive Cleaning Services Limited is a limited company incorporated in England and Wales. The address of the registered office is 82 Hampton Road West, Feltham, Middlesex, TW13 6DZ.

The company specialises in the trade of a cleaning business. On 31 December 2015 the company became dormant when its trade and assets were transferred to its parent company.

#### 2. Accounting policies

##### 2.1 Basis of preparation of financial statements

The financial statements have been prepared under the historical cost convention and in accordance with Financial Reporting Standard 102, the Financial Reporting Standard applicable in the UK and the Republic of Ireland and the Companies Act 2006.

Information on the impact of first-time adoption of FRS 102 is given in note 21.

The preparation of financial statements in compliance with FRS 102 requires the use of certain critical accounting estimates. It also requires management to exercise judgment in applying the Company's accounting policies (see note 3).

The following principal accounting policies have been applied:

##### 2.2 Revenue

Revenue is recognised to the extent that it is probable that the economic benefits will flow to the Company and the revenue can be reliably measured. Revenue is measured as the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes. The following criteria must also be met before revenue is recognised:

##### Rendering of services

Revenue from a contract to provide services is recognised in the period in which the services are provided in accordance with the stage of completion of the contract when all of the following conditions are satisfied:

- the amount of revenue can be measured reliably;
- it is probable that the Company will receive the consideration due under the contract;
- the stage of completion of the contract at the end of the reporting period can be measured reliably; and
- the costs incurred and the costs to complete the contract can be measured reliably.

Revenue is recognised when services are provided.

##### 2.3 Tangible fixed assets

Tangible fixed assets under the cost model are stated at historical cost less accumulated depreciation and any accumulated impairment losses. Historical cost includes expenditure that is directly attributable to bringing the asset to the location and condition necessary for it to be capable of operating in the manner intended by management.

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## COMPREHENSIVE CLEANING SERVICES LIMITED

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### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2015

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#### 2. Accounting policies (continued)

##### 2.3 Tangible fixed assets (continued)

Depreciation is charged so as to allocate the cost of assets less their residual value over their estimated useful lives, using the straight-line method.

Depreciation is provided on the following basis:

Other fixed assets	- 25% Straight line
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The assets' residual values, useful lives and depreciation methods are reviewed, and adjusted prospectively if appropriate, or if there is an indication of a significant change since the last reporting date.

Gains and losses on disposals are determined by comparing the proceeds with the carrying amount and are recognised in the Statement of comprehensive income.

##### 2.4 Stocks

Stocks are stated at the lower of cost and net realisable value, being the estimated selling price less costs to complete and sell. Cost is based on the cost of purchase on a first in, first out basis.

At each reporting date, stocks are assessed for impairment. If stock is impaired, the carrying amount is reduced to its selling price less costs to complete and sell. The impairment loss is recognised immediately in profit or loss.

##### 2.5 Cashflow statement

The Company has taken exemption from providing a cashflow statement as it is included in the parent's consolidated financial statements.

##### 2.6 Debtors

Short term debtors are measured at transaction price, less any impairment. Loans receivable are measured initially at fair value, net of transaction costs, and are measured subsequently at amortised cost using the effective interest method, less any impairment.

##### 2.7 Cash and cash equivalents

Cash is represented by cash in hand and deposits with financial institutions repayable without penalty on notice of not more than 24 hours. Cash equivalents are highly liquid investments that mature in no more than three months from the date of acquisition and that are readily convertible to known amounts of cash with insignificant risk of change in value.

##### 2.8 Financial instruments

The Company only enters into basic financial instruments transactions that result in the recognition of financial assets and liabilities like trade and other debtors and creditors, loans from banks and other third parties and loans to related parties.

Debt instruments (other than those wholly repayable or receivable within one year), including loans and other accounts receivable and payable, are initially measured at present value of the future cash flows and subsequently at amortised cost using the effective interest method. Debt instruments that are payable or receivable within one year, typically trade payables or receivables, are measured,

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2015

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**2. Accounting policies (continued)**

**2.8 Financial instruments (continued)**

initially and subsequently, at the undiscounted amount of the cash or other consideration expected to be paid or received. However if the arrangements of a short-term instrument constitute a financing transaction, like the payment of a trade debt deferred beyond normal business terms or financed at a rate of interest that is not a market rate or in case of an out-right short-term loan not at market rate, the financial asset or liability is measured, initially, at the present value of the future cash flow discounted at a market rate of interest for a similar debt instrument and subsequently at amortised cost.

Financial assets that are measured at cost and amortised cost are assessed at the end of each reporting period for objective evidence of impairment. If objective evidence of impairment is found, an impairment loss is recognised in the Income statement.

For financial assets measured at amortised cost, the impairment loss is measured as the difference between an asset's carrying amount and the present value of estimated cash flows discounted at the asset's original effective interest rate. If a financial asset has a variable interest rate, the discount rate for measuring any impairment loss is the current effective interest rate determined under the contract.

For financial assets measured at cost less impairment, the impairment loss is measured as the difference between an asset's carrying amount and best estimate, which is an approximation of the amount that the Company would receive for the asset if it were to be sold at the reporting date.

Financial assets and liabilities are offset and the net amount reported in the Statement of financial position when there is an enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

**2.9 Creditors**

Short term creditors are measured at the transaction price. Other financial liabilities, including bank loans, are measured initially at fair value, net of transaction costs, and are measured subsequently at amortised cost using the effective interest method.

**2.10 Finance costs**

Finance costs are charged to the Income statement over the term of the debt using the effective interest method so that the amount charged is at a constant rate on the carrying amount. Issue costs are initially recognised as a reduction in the proceeds of the associated capital instrument.

**2.11 Dividends**

Equity dividends are recognised when they become legally payable. Interim equity dividends are recognised when paid. Final equity dividends are recognised when approved by the shareholders at an annual general meeting. Dividends on shares recognised as liabilities are recognised as expenses and classified within interest payable.

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## COMPREHENSIVE CLEANING SERVICES LIMITED

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### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2015

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#### 2. Accounting policies (continued)

##### 2.12 Operating leases: the Company as lessee

Rentals paid under operating leases are charged to the profit and loss account on a straight line basis over the lease term.

Benefits received and receivable as an incentive to sign an operating lease are recognised on a straight line basis over the period of the lease.

##### 2.13 Pensions

###### Defined contribution pension plan

The Company operates a defined contribution plan for its employees. A defined contribution plan is a pension plan under which the Company pays fixed contributions into a separate entity. Once the contributions have been paid the Company has no further payments obligations.

The contributions are recognised as an expense in the Income statement when they fall due. Amounts not paid are shown in accruals as a liability in the Statement of financial position. The assets of the plan are held separately from the Company in independently administered funds.

##### 2.14 Taxation

Tax is recognised in the Income statement, except that a change attributable to an item of income and expense recognised as other comprehensive income or to an item recognised directly in equity is also recognised in other comprehensive income or directly in equity respectively.

The current income tax charge is calculated on the basis of tax rates and laws that have been enacted or substantively enacted by the reporting date in the countries where the Company operates and generates income.

Deferred tax balances are recognised in respect of all timing differences that have originated but not reversed by the Statement of financial position date, except that:

The recognition of deferred tax assets is limited to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits; and

Any deferred tax balances are reversed if and when all conditions for retaining associated tax allowances have been met.

Deferred tax is determined using tax rates and laws that have been enacted or substantively enacted by the reporting date.

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## COMPREHENSIVE CLEANING SERVICES LIMITED

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### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2015

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#### 3. Judgments in applying accounting policies and key sources of estimation uncertainty

In preparing these financial statements, the directors have had to make the following judgements in applying the above accounting policies that have had the most significant effect on the amounts recognised in the financial statements:

1. Determine whether there are indicators of impairment of the company's tangible assets. Factors taken into consideration in reaching such a decision include the economic viability and expected future financial performance of the asset.

#### Other key sources of estimation uncertainty:

1. Tangible fixed assets are depreciated over their useful lives taking into account residual values, where appropriate. The actual lives of the assets and residual values are assessed annually and may vary depending on a number of factors. In re-assessing asset lives, factors such as technological innovation, product life cycles and maintenance programmes are taken into account. Residual value assessments consider issues such as future market conditions, the remaining life of the asset and projected disposal values.

2. Bad debt provision is made based on the company's assessment of the year end trade debtors and their knowledge of the clients and their ability to repay amounts that are due.

#### 4. Turnover

An analysis of turnover by class of business is as follows:

	2015 £	2014 £
Sales attributable to the principal activity	3,063,955	4,107,769
	<u>3,063,955</u>	<u>4,107,769</u>

Analysis of turnover by country of destination:

	2015 £	2014 £
United Kingdom	3,063,955	4,107,769
	<u>3,063,955</u>	<u>4,107,769</u>

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**COMPREHENSIVE CLEANING SERVICES LIMITED**

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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2015**

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**5. Operating profit**

The operating profit is stated after charging:

	2015 £	2014 £
Depreciation of tangible fixed assets	55,498	27,034
Defined contribution pension cost	8,099	5,594
	<u>55,498</u>	<u>27,034</u>

During the year, no director received any emoluments (2014 - £NIL).

**6. Employees**

Staff costs were as follows:

	2015 £	2014 £
Wages and salaries	2,252,544	2,805,477
Cost of defined contribution scheme	8,099	5,594
	<u>2,260,643</u>	<u>2,811,071</u>

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

2015 No.	2014 No.
479	677
<u>479</u>	<u>677</u>

**7. Interest payable and similar charges**

	2015 £	2014 £
Other interest payable	1,460	3,084
	<u>1,460</u>	<u>3,084</u>

**COMPREHENSIVE CLEANING SERVICES LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2015**

**8. Taxation**

	2015 £	2014 £
<b>Corporation tax</b>		
Current tax on profits for the year	22,100	76,800
Adjustments in respect of previous periods	865	(216)
<b>Total current tax</b>	<u>22,965</u>	<u>76,584</u>
<b>Deferred tax</b>		
<b>Total deferred tax</b>	<u>-</u>	<u>-</u>
<b>Taxation on profit on ordinary activities</b>	<u>22,965</u>	<u>76,584</u>

**Factors affecting tax charge for the year**

The tax assessed for the year is higher than (2014 - *higher than*) the standard rate of corporation tax in the UK of 20% (2014 - 21 %). The differences are explained below:

	2015 £	2014 £
Profit on ordinary activities before tax	<u>52,495</u>	<u>339,469</u>
Profit on ordinary activities multiplied by standard rate of corporation tax in the UK of 20% (2014 - 21%)	11,024	71,288
<b>Effects of:</b>		
Depreciation for year in excess of capital allowances	10,382	3,714
Adjustments to tax charge in respect of prior periods	865	(216)
Other timing differences leading to an increase in taxation	719	1,761
Marginal relief	(40)	-
Over provision of tax year in accounts	15	37
<b>Total tax charge for the year</b>	<u>22,965</u>	<u>76,584</u>

**Factors that may affect future tax charges**

There were no material factors that may affect future tax charges.



**COMPREHENSIVE CLEANING SERVICES LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2015**

**9. Dividends**

	2015 £	2014 £
Dividends paid on equity capital	451,799	250,000
	<u>451,799</u>	<u>250,000</u>

**10. Tangible fixed assets**

	Other fixed assets £
At 1 January 2015	476,874
Transfers intra group	(447,879)
Disposals	(28,995)
At 31 December 2015	<u>-</u>
At 1 January 2015	415,041
Charge for period on owned assets	55,498
Transfers intra group	(447,350)
Disposals	(23,189)
At 31 December 2015	<u>-</u>
<b>Net book value</b>	
At 31 December 2015	<u>-</u>
At 31 December 2014	<u>61,833</u>

**COMPREHENSIVE CLEANING SERVICES LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2015**

**11. Stocks**

	2015 £	2014 £
Consumables	-	9,500
	<u>-</u>	<u>9,500</u>
	<u>-</u>	<u>9,500</u>

**12. Debtors**

	2015 £	2014 £
Trade debtors	-	885,557
Amounts owed by group undertakings	150	216,676
	<u>150</u>	<u>1,102,233</u>
	<u>150</u>	<u>1,102,233</u>

**13. Cash and cash equivalents**

	2015 £	2014 £
Cash at bank and in hand	-	339,753
	<u>-</u>	<u>339,753</u>
	<u>-</u>	<u>339,753</u>

**14. Creditors: Amounts falling due within one year**

	2015 £	2014 £
Trade creditors	-	65,022
Amounts owed to group undertakings	-	359,553
Corporation tax	-	236,529
Taxation and social security	-	224,218
Other creditors	-	11,179
Accruals and deferred income	-	194,399
	<u>-</u>	<u>1,090,900</u>
	<u>-</u>	<u>1,090,900</u>

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**COMPREHENSIVE CLEANING SERVICES LIMITED**

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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2015**

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**15. Financial instruments**

	2015 £	2014 £
<b>Financial assets</b>		
Financial assets measured at fair value through profit or loss	-	339,753
Financial assets that are debt instruments measured at amortised cost	150	1,102,233
	<u>150</u>	<u>1,441,986</u>
<b>Financial liabilities</b>		
Financial liabilities measured at amortised cost	-	(630,153)
	<u>-</u>	<u>(630,153)</u>

Financial assets measured at fair value through profit and loss comprise cash at bank and in hand.

Financial assets measured at amortised cost comprise trade debtors, and other amounts due from group undertaking.

Financial liabilities measured at amortised cost comprise trade creditors, amount owed to group undertakings and other creditors.

**16. Share capital**

	2015 £	2014 £
<b>Shares classified as equity</b>		
<b>Allotted, called up and fully paid</b>		
150 Ordinary shares of £1 each	<u>150</u>	<u>150</u>

**17. Reserves**

**Profit & loss account**

Profit and loss account includes all current and prior period retained profits and losses.

**18. Pension commitments**

The company operates a defined contributions pension scheme. The assets of the scheme are held separately from those of the company in an independently administered fund. The pension cost charge represents contributions payable by the company to the fund and amounted to £6,462 (2014 - £5,594).

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## COMPREHENSIVE CLEANING SERVICES LIMITED

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### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2015

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#### 19. Related party transactions

The company has taken advantage of the exemption allowed by Financial Reporting Standard 102, 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.

#### 20. Controlling party

The immediate parent company is Atlas Contractors Limited and the ultimate parent company is Atlas FM Limited. Both companies are incorporated in England and Wales.

The directors of Atlas FM Limited are of the opinion that there is no individual controlling party

#### 21. First time adoption of FRS 102

The policies applied under the entity's previous accounting framework are not materially different to FRS 102 and have not impacted on equity or profit or loss.