

Registered number  
05192644

Higher Purpose Cleaning Services Limited  
Report and Accounts

for the year ended 31 July 2016

***Prepared on behalf of the Directors by:-***

Peter Brown & Co  
Chartered Certified Accountants  
Acomb Grange  
Grange Lane  
York  
YO23 3QZ

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# **Higher Purpose Cleaning Services Limited**

## **Report and accounts**

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## **Higher Purpose Cleaning Services Limited**

**Registered number:** 05192644

### **Directors' Report**

The directors present their report and accounts for the year ended 31 July 2016.

#### **Principal activities**

The company's principal activity during the year continued to be the provision of cleaning services.

#### **Directors**

The following persons served as directors during the year:

T York

#### **Small company provisions**

This report has been prepared in accordance with the provisions in Part 15 of the Companies Act 2006 applicable to companies subject to the small companies regime.

This report was approved by the board on 15 April 2017 and signed on its behalf.

A handwritten signature in black ink, consisting of several overlapping loops and a long horizontal stroke at the end.

T York  
Director

## **Higher Purpose Cleaning Services Limited**

### **Statement of Directors' Responsibilities**

The directors are responsible for preparing the report and accounts in accordance with applicable law and regulations.

Company law requires the directors to prepare accounts for each financial year. Under that law the directors have elected to prepare the accounts 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 accounts 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 accounts, the directors are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- prepare the accounts 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 accounts 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.

## **Higher Purpose Cleaning Services Limited**

### **Report to the directors on the preparation of the unaudited statutory accounts of Higher Purpose Cleaning Services Limited 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 Higher Purpose Cleaning Services Limited for the year ended 31 July 2016 which comprise of the Profit and Loss Account, the Balance Sheet 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 Association of Chartered Certified Accountants, we are subject to its ethical and other professional requirements which are detailed at <http://rulebook.accaglobal.com/>

This report is made solely to the Board of Directors of Higher Purpose Cleaning Services Limited, as a body, in accordance with the terms of our engagement letter dated 30 November 2013. Our work has been undertaken solely to prepare for your approval the accounts of Higher Purpose Cleaning Services Limited and state those matters that we have agreed to state to the Board of Directors of Higher Purpose Cleaning Services Limited, as a body, in this report in accordance with the requirements of the Association of Chartered Certified Accountants as detailed at <http://www.accaglobal.com/factsheet163>. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Higher Purpose Cleaning Services Limited and its Board of Directors as a body for our work or for this report.

It is your duty to ensure that Higher Purpose Cleaning Services Limited has kept adequate accounting records and to prepare statutory accounts that give a true and fair view of the assets, liabilities, financial position and loss of Higher Purpose Cleaning Services Limited. You consider that Higher Purpose Cleaning Services Limited 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 Higher Purpose Cleaning Services Limited. 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.



Peter Brown & Co  
Chartered Certified Accountants  
Acomb Grange  
Grange Lane  
York  
YO23 3QZ

15 April 2017

**Higher Purpose Cleaning Services Limited**  
**Profit and Loss Account for the year ended 31 July 2016**

	Notes	2016 £	2015 £
<b>Turnover</b>		299,109	310,846
Cost of sales		(11,950)	(12,842)
<b>Gross profit</b>		<u>287,159</u>	<u>298,004</u>
Administrative expenses		(301,674)	(274,441)
Other operating income		160	-
<b>Operating (loss)/profit</b>	2	<u>(14,355)</u>	<u>23,563</u>
Interest receivable		1,927	1,647
Interest payable	3	(1,999)	(2,784)
<b>(Loss)/profit on ordinary activities before taxation</b>		<u>(14,427)</u>	<u>22,426</u>
Tax on (loss)/profit on ordinary activities	4	6,403	(6,403)
<b>(Loss)/profit for the financial year</b>		<u>(8,024)</u>	<u>16,023</u>

**The notes on pages 6 to 9 form an integral part of these accounts**

**Higher Purpose Cleaning Services Limited**  
**Balance Sheet as at 31 July 2016**

	Notes	2016 £	2015 £
<b>Fixed assets</b>			
Intangible assets	5	34,875	38,750
Tangible assets	6	<u>20,789</u>	<u>7,242</u>
		55,664	45,992
<b>Current assets</b>			
Stocks		7,495	7,238
Debtors	7	94,744	80,829
Cash at bank and in hand		<u>11,563</u>	<u>13,791</u>
		113,802	101,858
<b>Creditors: amounts falling due within one year</b>	8	(114,043)	(78,125)
<b>Net current (liabilities)/assets</b>		(241)	23,733
<b>Total assets less current liabilities</b>		<u>55,423</u>	<u>69,725</u>
<b>Creditors: amounts falling due after more than one year</b>	9	(18,314)	(24,592)
<b>Provisions for liabilities</b>	10	(1,448)	(1,448)
<b>Net assets</b>		<u>35,661</u>	<u>43,685</u>
<b>Capital and reserves</b>			
Called up share capital	11	100	100
Share premium	12	43,500	43,500
Profit and loss account	13	(7,939)	85
<b>Shareholders' funds</b>		<u>35,661</u>	<u>43,685</u>

The directors are satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit in accordance with section 476 of the Act.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The accounts have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006 applicable to companies subject to the small companies regime.

T York  
Director

Approved by the board on 15 April 2017

**The notes on pages 6 to 9 form an integral part of these accounts**

**Higher Purpose Cleaning Services Limited**  
**Notes to the Accounts for the year ended 31 July 2016**

**1 Accounting policies**

***Basis of preparation***

The accounts 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 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.

***Depreciation***

Depreciation has been provided at the following rates in order to write off the assets over their estimated useful lives.

Plant and machinery	20% straight line
Motor vehicles	25% straight line

***Stocks***

Stock is valued at the lower of cost and net realisable value.

***Deferred taxation***

Full provision is made for deferred taxation resulting from timing differences between the recognition of gains and losses in the accounts and their recognition for tax purposes. Deferred taxation is calculated on an un-discounted basis at the tax rates which are expected to apply in the periods when the timing differences will reverse.

***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.

<b>2 Operating profit</b>	<b>2016</b>	<b>2015</b>
	<b>£</b>	<b>£</b>
This is stated after charging:		
Depreciation of owned fixed assets	6,714	2,215
Amortisation of goodwill	3,875	3,875
Directors' remuneration	29,438	20,176



**Higher Purpose Cleaning Services Limited**  
**Notes to the Accounts for the year ended 31 July 2016**

<b>3 Interest payable</b>	<b>2016</b>	<b>2015</b>
	<b>£</b>	<b>£</b>
Interest payable	1,999	2,784
<b>4 Taxation</b>	<b>2016</b>	<b>2015</b>
	<b>£</b>	<b>£</b>
UK corporation tax - (Refund)/Payable	(6,403)	4,955
Deferred tax	-	1,448
	<u>(6,403)</u>	<u>6,403</u>
<b>5 Intangible fixed assets - Goodwill</b>		<b>£</b>

**Cost**

At 1 August 2015	77,500
At 31 July 2016	<u>77,500</u>

**Amortisation**

At 1 August 2015	38,750
Provided during the year	3,875
At 31 July 2016	<u>42,625</u>

**Net book value**

At 31 July 2016	<u>34,875</u>
At 31 July 2015	<u>38,750</u>

Goodwill is being written off in equal annual instalments over its estimated economic life of 5 years.

**6 Tangible fixed assets**

	<b>Plant and machinery etc £</b>	<b>Motor vehicles £</b>	<b>Total £</b>
<b>Cost</b>			
At 1 August 2015	5,163	33,347	38,510
Additions	6,236	14,025	20,261
At 31 July 2016	<u>11,399</u>	<u>47,372</u>	<u>58,771</u>
<b>Depreciation</b>			
At 1 August 2015	3,676	27,592	31,268
Charge for the year	1,769	4,945	6,714
At 31 July 2016	<u>5,445</u>	<u>32,537</u>	<u>37,982</u>
<b>Net book value</b>			
At 31 July 2016	<u>5,954</u>	<u>14,835</u>	<u>20,789</u>
At 31 July 2015	<u>1,487</u>	<u>5,755</u>	<u>7,242</u>

**Higher Purpose Cleaning Services Limited**  
**Notes to the Accounts for the year ended 31 July 2016**

<b>7 Debtors</b>			<b>2016</b>	<b>2015</b>
			£	£
Trade debtors			7,072	13,313
S 455 Tax on overdrawn directors' accounts			17,207	13,434
Other debtors			70,465	54,082
			<u>94,744</u>	<u>80,829</u>
<b>8 Creditors: amounts falling due within one year</b>			<b>2016</b>	<b>2015</b>
			£	£
Bank loans and overdrafts			6,315	6,197
Obligations under finance lease and hire purchase contracts			14,089	-
Trade creditors			52,354	30,353
Corporation tax			-	4,955
S 455 Tax on overdrawn directors' accounts			17,207	13,434
Other taxes and social security costs			23,990	23,098
Other creditors			88	88
			<u>114,043</u>	<u>78,125</u>
<b>9 Creditors: amounts falling due after one year</b>			<b>2016</b>	<b>2015</b>
			£	£
Bank loans			21,766	24,592
Obligations under finance lease and hire purchase contracts			(3,452)	-
			<u>18,314</u>	<u>24,592</u>
<b>10 Provisions for liabilities</b>				
Deferred taxation:			<b>2016</b>	<b>2015</b>
			£	£
Accelerated capital allowances			1,448	1,448
			<u>1,448</u>	<u>1,448</u>
			<b>2016</b>	<b>2015</b>
			£	£
At 1 August			1,448	-
Deferred tax charge in profit and loss account			-	1,448
			<u>1,448</u>	<u>1,448</u>
At 31 July			<u>1,448</u>	<u>1,448</u>
<b>11 Share capital</b>	<b>Nominal value</b>	<b>2016 Number</b>	<b>2016</b>	<b>2015</b>
			£	£
Allotted, called up and fully paid:				
Ordinary shares	£1 each	100	<u>100</u>	<u>100</u>

**Higher Purpose Cleaning Services Limited**  
**Notes to the Accounts for the year ended 31 July 2016**

<b>12 Share premium</b>	<b>2016</b>
	<b>£</b>
At 1 August 2015	43,500
At 31 July 2016	<u>43,500</u>

<b>13 Profit and loss account</b>	<b>2016</b>
	<b>£</b>
At 1 August 2015	85
Loss for the year	(8,024)
At 31 July 2016	<u>(7,939)</u>

<b>14 Dividends</b>	<b>2016</b>	<b>2015</b>
	<b>£</b>	<b>£</b>
Dividends for which the company became liable during the year:		
Dividends paid	<u>-</u>	<u>16,000</u>

<b>15 Loans to directors</b>				
<b>Description and conditions</b>	<b>B/fwd</b>	<b>Paid</b>	<b>Repaid</b>	<b>C/fwd</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
T York				
Loan brought forward at 1 August 2015	49,304	-	(11,656)	37,648
Loan advanced during the year	-	28,475	-	28,475
	<u>49,304</u>	<u>28,475</u>	<u>(11,656)</u>	<u>66,123</u>

Loans bear interest on the basis of HMRC's official rate. If a loan is in credit, interest is payable at 1% over the official rate.

<b>16 Related party transactions</b>	<b>2016</b>	<b>2015</b>
	<b>£</b>	<b>£</b>

During the year, the company purchased consumable materials from a sole trader business operated by Mr T.York, in the sum of £nil (2015- £46). These purchases were at normal market prices. The company sold materials to the sole trader business in the sum of £nil (2014 - £6,500) . At 31st July 2015, an amount was owing from the sole trader business of the company of £22,278. This amount is included in the amounts shown in director's loan accounts elsewhere in these accounts for both 2015 and 2016.

**17 Ultimate controlling party**

The ultimate controlling party is Mr T York, who owns all the issued share capital.