

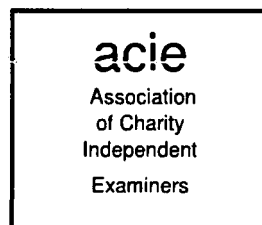
Registered number
05192644

Higher Purpose Cleaning Services Limited

Report and Accounts

31 July 2017

Peter Brown FCCA, FCIE, DChA
Chartered Certified Accountant
Acomb Grange
Grange Lane
York
YO23 3QZ



*Peter Brown is a Full
Member of ACIE*



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 2017.

Principal activities

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

Directors

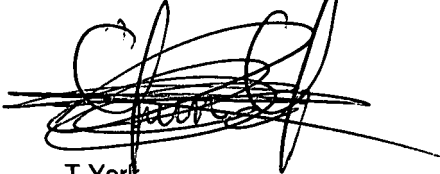
The following persons served as directors during the year:

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 23 April 2018 and signed on its behalf.

A handwritten signature in black ink, appearing to be 'T York', written over a horizontal line.

T York
Director

Higher Purpose Cleaning Services Limited

Registered number: 05192644

Directors' Report

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

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 2017

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 2017 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 July 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 Accountant
Acomb Grange
Grange Lane
York
YO23 3QZ

23 April 2018

Higher Purpose Cleaning Services Limited
Profit and Loss Account
for the year ended 31 July 2017

	Notes	2017 £	2016 £
Turnover		293,282	299,109
Cost of sales		(21,482)	(18,914)
Gross profit		271,800	280,195
Administrative expenses		(295,644)	(294,710)
Other operating income		127	160
Operating loss		<u>(23,717)</u>	<u>(14,355)</u>
Interest receivable		1,173	1,927
Interest payable		(3,138)	(1,999)
Loss on ordinary activities before taxation		<u>(25,682)</u>	<u>(14,427)</u>
Tax on loss on ordinary activities		(1,783)	6,403
Loss for the financial year		<u>(27,465)</u>	<u>(8,024)</u>

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

Higher Purpose Cleaning Services Limited**Registered number:****05192644****Balance Sheet as at 31 July 2017**

	Notes	2017 £	2016 £
Fixed assets			
Intangible assets	3	27,900	34,875
Tangible assets	4	26,081	20,789
		<u>53,981</u>	<u>55,664</u>
Current assets			
Stocks		5,133	7,495
Debtors	5	45,194	85,097
Cash at bank and in hand		(652)	11,564
		<u>49,675</u>	<u>104,156</u>
Creditors: amounts falling due within one year	7	(79,841)	(97,493)
Net current (liabilities)/assets		<u>(30,166)</u>	<u>6,663</u>
Total assets less current liabilities		<u>23,815</u>	<u>62,327</u>
Debtors: amounts recoverable after one year	6	12,587	-
Creditors: amounts falling due after more than one year	8	(26,758)	(25,218)
Provisions for liabilities		(1,448)	(1,448)
Net assets		<u>8,196</u>	<u>35,661</u>
Capital and reserves			
Called up share capital		100	100
Share premium		43,500	43,500
Profit and loss account		(35,404)	(7,939)
Shareholders' funds		<u>8,196</u>	<u>35,661</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 special provisions applicable to companies subject to the small companies regime.

T York
Director

Approved by the board on 23 April 2018

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 2017

1 Accounting policies

Basis of preparation

"The accounts have been prepared under the historical cost convention and in accordance with the FRS102.

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.

Tangible fixed assets

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

Plant and machinery	over 5 years
Vehicles	over 4 years

Stocks

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

Debtors

Short term debtors are measured at transaction price (which is usually the invoice price), less any impairment losses for bad and doubtful debts.

Creditors

Short term creditors are measured at transaction price (which is usually the invoice price).

Cash and cash equivalents

Cash and cash equivalents are basic financial assets and include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

Taxation

The tax expense in the financial statements represents the sum of the tax currently payable and deferred tax.

A current tax liability is recognised for the tax payable on the taxable profit of the current and past periods. A current tax asset is recognised in respect of a tax loss that can be carried back to recover tax paid in a previous period.

Taxable profit differs from net profit as reported in the income statement because it excludes items of income or expense that are taxable or deductible in other years and it further excludes items that are never taxable or deductible. The company's liability for current tax is calculated using tax rates that have been enacted or substantively enacted by the reporting end date.

Higher Purpose Cleaning Services Limited
Notes to the Accounts
for the year ended 31 July 2017

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.

Pensions

The company operates a defined contribution pension scheme. Contributions are charged to the profit and loss account as they become payable in accordance with the rules of the scheme. Some amounts are payable at the discretion of the directors, and accordingly, to this extent only, are not accounted for in future commitments.

2 Employees	2017 Number	2016 Number
Average number of persons employed by the company	<u>19</u>	<u>18</u>
3 Intangible fixed assets - Goodwill		£
Goodwill:		
Cost		
At 1 August 2016		<u>77,500</u>
At 31 July 2017		<u>77,500</u>
Amortisation		
At 1 August 2016		42,625
Provided during the year		<u>6,975</u>
At 31 July 2017		<u>49,600</u>
Net book value		
At 31 July 2017		<u>27,900</u>
At 31 July 2016		<u>34,875</u>

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

Higher Purpose Cleaning Services Limited
Notes to the Accounts
for the year ended 31 July 2017

4 Tangible fixed assets

	Plant and machinery etc	Motor vehicles	Total
	£	£	£
Cost			
At 1 August 2016	11,400	47,372	58,772
Additions	554	13,430	13,984
At 31 July 2017	<u>11,954</u>	<u>60,802</u>	<u>72,756</u>
Depreciation			
At 1 August 2016	5,445	32,537	37,982
Charge for the year	1,627	7,066	8,693
At 31 July 2017	<u>7,072</u>	<u>39,603</u>	<u>46,675</u>
Net book value			
At 31 July 2017	<u>4,882</u>	<u>21,199</u>	<u>26,081</u>
At 31 July 2016	<u>5,955</u>	<u>14,835</u>	<u>20,790</u>

5 Debtors recoverable within one year

	2017	2016
	£	£
Trade debtors	2,879	7,072
S455 tax recoverable	3,944	7,560
Other debtors	38,371	70,465
	<u>45,194</u>	<u>85,097</u>

6 Debtors recoverable in over one year

	2017	2016
	£	£
S455 tax recoverable	12,587	-
	<u>12,587</u>	<u>-</u>

7 Creditors: amounts falling due within one year

	2017	2016
	£	£
Bank loans and overdrafts	6,161	6,315
Obligations under finance lease and hire purchase contracts	6,470	7,186
Trade creditors	34,013	52,354
Corporation tax	1,818	-
S455 Tax payable	-	7,560
Other taxes and social security costs	31,291	23,990
Other creditors	88	88
	<u>79,841</u>	<u>97,493</u>

Higher Purpose Cleaning Services Limited
Notes to the Accounts
for the year ended 31 July 2017

4 Tangible fixed assets				
	Plant and machinery etc	Motor vehicles	Total	
	£	£	£	
Cost				
At 1 August 2016	11,430	47,975	59,405	
Additions	224	13,430	13,654	
At 31 July 2017	11,654	61,405	73,059	
Depreciation				
At 1 August 2016	5,445	35,537	40,982	
Charge for the year	1,652	7,066	8,718	
At 31 July 2017	7,097	42,603	49,700	
Net book value				
At 31 July 2017	4,557	18,802	23,359	
At 31 July 2016	5,985	12,438	18,423	
5 Debtors recoverable within one year				
	£	£	£	
Trade debtors	5,879	7,075		
2455 tax recoverable	3,044	7,260		
Other debtors	48,371	20,465		
	57,294	34,800		
6 Debtors recoverable in over one year				
	£	£	£	
2455 tax recoverable	15,287	-		
	15,287	-		
7 Creditors: amounts falling due within one year				
	£	£	£	
Bank loans and overdrafts	8,181	8,315		
Obligations under finance lease and hire purchase contracts	6,470	7,186		
Trade creditors	34,013	25,324		
Corporation tax	1,818	-		
2455 Tax payable	-	7,000		
Other taxes and social security costs	31,581	53,980		
Other creditors	88	88		
	78,061	92,803		

Higher Purpose Cleaning Services Limited
Notes to the Accounts
for the year ended 31 July 2017

8 Creditors: amounts falling due after one year

	2017 £	2016 £
Bank loans	16,888	21,766
Obligations under finance lease and hire purchase contracts	9,870	3,452
	<u>26,758</u>	<u>25,218</u>

9 Pension commitments

The company operates a defined contribution scheme for its employees, and the commitment falling due in the next 12 months is estimated as £1,944 (2016- nil).

10 Contingent liabilities

HMRC are seeking to collect an amount allegedly for PAYE liabilities arising before 2013 of £11,567 plus related penalties and interest. The company are in disagreement about this alleged claim, which came to light some time after 2013. In addition, HMRC are seeking to collect £5,000 in respect of PAYE where the company believes it is entitled, as a matter of law, to relief of small employer's allowance, and correspondence in this regard is continuing

11 Loans to directors

Description and conditions	B/fwd £	Paid £	Repaid £	C/fwd £
T York				
Loan brought forward at 1 August 2016	66,123	1,097	(34,777)	32,443
	<u>66,123</u>	<u>1,097</u>	<u>(34,777)</u>	<u>32,443</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.

12 Related party transactions

The company paid a rental to the director for property rented by the company at open market rates

13 Controlling party

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

14 Other information

Higher Purpose Cleaning Services Limited is a private company limited by shares and incorporated in England. Its registered office is:

5 Shafton Lane
Holbeck
Leeds
West Yorkshire
LS11 9LY