

**REGISTERED NUMBER: 06136290 (England and Wales)**

**CARDIFF CLEANING SERVICES LIMITED**  
**FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2018**

Bevan Buckland LLP  
Langdon House  
Langdon Road  
SA1 Swansea Waterfront  
Swansea  
SA1 8QY

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FOR THE YEAR ENDED 31 MARCH 2018**

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**CARDIFF CLEANING SERVICES LIMITED**

**COMPANY INFORMATION  
FOR THE YEAR ENDED 31 MARCH 2018**

**DIRECTORS:**

M J Cole  
D J Davies

**REGISTERED OFFICE:**

Suite 7 And 8  
First Floor Moy Road Business Centre  
Moy Road , Taffs Well  
Cardiff  
South Glamorgan  
CF15 7QR

**REGISTERED NUMBER:**

06136290 (England and Wales)

**AUDITORS:**

Bevan Buckland LLP  
Langdon House  
Langdon Road  
SA1 Swansea Waterfront  
Swansea  
SA1 8QY

**BALANCE SHEET**  
**31 MARCH 2018**

	Notes	2018 £	£	2017 £	£
<b>FIXED ASSETS</b>					
Intangible assets	4		-		2,500
Tangible assets	5		<u>4,502</u>		<u>7,275</u>
			4,502		9,775
<b>CURRENT ASSETS</b>					
Debtors	6	192,279		155,296	
Cash at bank		<u>7,362</u>		<u>1,392</u>	
		199,641		156,688	
<b>CREDITORS</b>					
Amounts falling due within one year	7	<u>232,163</u>		<u>217,099</u>	
<b>NET CURRENT LIABILITIES</b>			<u>(32,522)</u>		<u>(60,411)</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			(28,020)		(50,636)
<b>PROVISIONS FOR LIABILITIES</b>			-		1,382
<b>NET LIABILITIES</b>			<u>(28,020)</u>		<u>(52,018)</u>
<b>CAPITAL AND RESERVES</b>					
Called up share capital			145,000		100
Retained earnings			<u>(173,020)</u>		<u>(52,118)</u>
<b>SHAREHOLDERS' FUNDS</b>			<u>(28,020)</u>		<u>(52,018)</u>

The financial statements have been prepared and delivered in accordance with the provisions of Part 15 of the Companies Act 2006 relating to small companies.

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

The financial statements were approved by the Board of Directors on 19 September 2018 and were signed on its behalf by:

M J Cole - Director

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2018**

**1. STATUTORY INFORMATION**

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

**Going concern**

The accounts show that the company made a loss of £120,902 in the period and had net liabilities of £173,020. The directors have therefore had to consider the appropriateness of going concern.

The company was able to finance its operations largely as a result of the ongoing support of the group companies, were this support not available, the company may not be able to continue as a going concern.

The directors are confident that the company will trade profitably in the near future and believe it will be able to meet its obligations given the continued ongoing support of the group companies.

As a consequence, the directors consider it appropriate to prepare the accounts on a going concern basis.

**Related party exemption**

The company has taken advantage of exemption, under the terms of Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland', not to disclose related party transactions with wholly owned subsidiaries within the group.

**Turnover**

Turnover is measured at the fair value of the goods supplied and services rendered to customers, excluding discounts, rebates, value added tax and other sales tax.

**Invoice discounting**

The company has in place an invoice discount facility based on the value of trade receivables. Under this arrangement the group has retained both the credit and late payment risk associated with the receivables. As the company has retained substantially all the risk and rewards of ownership of the receivables, it continues to recognise the receivables in the balance sheet with advances from the facility treated as a separate liability.

The expenses associated with this facility are charged to profit or loss in the period to which they relate.

**Goodwill**

Goodwill, being the amount paid in connection with the acquisition of a business in 2008, is being amortised evenly over its estimated useful life of ten years.

**Intangible assets**

Intangible assets are initially measured at cost. After initial recognition, intangible assets are measured at cost less any accumulated amortisation and any accumulated impairment losses.

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2018**

**2. ACCOUNTING POLICIES - continued**

**Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.  
Plant and machinery etc - 25% reducing balance

**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.

**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.

**Hire purchase and leasing commitments**

Rentals paid under operating leases are charged to profit or loss on a straight line basis over the period of the lease.

**Pension costs and other post-retirement benefits**

The company operates a defined contribution pension scheme. Contributions payable to the company's pension scheme are charged to profit or loss in the period to which they relate.

**Debtors**

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

**Cash at bank and in hand**

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

**Creditors and provisions**

Creditors and provisions are recognised where the company has a present obligation (legal and constructive) resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

**3. EMPLOYEES AND DIRECTORS**

The average number of employees during the year was 89 (2017 - 76 ) .

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31 MARCH 2018**

**4. INTANGIBLE FIXED ASSETS**

	Goodwill £
<b>COST</b>	
At 1 April 2017	
and 31 March 2018	<u>300,000</u>
<b>AMORTISATION</b>	
At 1 April 2017	297,500
Charge for year	<u>2,500</u>
At 31 March 2018	<u>300,000</u>
<b>NET BOOK VALUE</b>	
At 31 March 2018	<u>-</u>
At 31 March 2017	<u>2,500</u>

**5. TANGIBLE FIXED ASSETS**

	Plant and machinery etc £
<b>COST</b>	
At 1 April 2017	18,295
Disposals	<u>(5,898)</u>
At 31 March 2018	<u>12,397</u>
<b>DEPRECIATION</b>	
At 1 April 2017	11,020
Charge for year	805
Eliminated on disposal	<u>(3,930)</u>
At 31 March 2018	<u>7,895</u>
<b>NET BOOK VALUE</b>	
At 31 March 2018	<u>4,502</u>
At 31 March 2017	<u>7,275</u>

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

	2018	2017
	£	£
Trade debtors	165,927	135,518
Amounts owed by group undertakings	13,396	1,225
Other debtors	<u>12,956</u>	<u>18,553</u>
	<u>192,279</u>	<u>155,296</u>

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2018**

**7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2018	2017
	£	£
Trade creditors	43,165	23,808
Amounts owed to group undertakings	-	46,718
Taxation and social security	27,503	14,157
Other creditors	161,495	132,416
	<u>232,163</u>	<u>217,099</u>

**8. LEASING AGREEMENTS**

Minimum lease payments under non-cancellable operating leases fall due as follows:

	2018	2017
	£	£
Within one year	<u>27,893</u>	<u>-</u>

**9. SHARE CAPITAL**

On 31/03/2018 loan amounts due to the parent company (Gofal Enterprises Ltd) totalling £144,900 were converted into share capital.

**10. DISCLOSURE UNDER SECTION 444(5B) OF THE COMPANIES ACT 2006**

The Report of the Auditors was unqualified.

Alison Vickers (Senior Statutory Auditor)  
for and on behalf of Bevan Buckland LLP

**11. ULTIMATE CONTROLLING PARTY**

The controlling party is Gofal Enterprises Ltd, a company registered in England and Wales.

The ultimate controlling party is Gofal Cymru, a charitable company registered in England and Wales.



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