

Unaudited Financial Statements for the Year Ended 31 March 2023

for

B&M Professional Cleaning Ltd

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for the Year Ended 31 March 2023

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DIRECTOR:

Mrs M N Lazar

REGISTERED OFFICE:

Moore
6th Floor, Whitefriars
Lewins Mead
Bristol
BS1 2NT

REGISTERED NUMBER:

06852431 (England and Wales)

ACCOUNTANTS:

Moore
Chartered Accountants
6th Floor
Whitefriars
Lewins Mead
Bristol
BS1 2NT

Balance Sheet
31 March 2023

	Notes	31.3.23 £	£	31.3.22 £	£
FIXED ASSETS					
Intangible assets	4		14,216		-
Tangible assets	5		<u>1,139</u>		<u>761</u>
			15,355		761
CURRENT ASSETS					
Debtors	6	25,567		17,162	
Cash at bank		<u>12,623</u>		<u>17,380</u>	
		38,190		34,542	
CREDITORS					
Amounts falling due within one year	7	<u>25,817</u>		<u>18,824</u>	
NET CURRENT ASSETS			<u>12,373</u>		<u>15,718</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			27,728		16,479
CREDITORS					
Amounts falling due after more than one year	8		<u>10,350</u>		<u>14,950</u>
NET ASSETS			<u>17,378</u>		<u>1,529</u>
CAPITAL AND RESERVES					
Called up share capital	9		400		400
Retained earnings	10		<u>16,978</u>		<u>1,129</u>
SHAREHOLDERS' FUNDS			<u>17,378</u>		<u>1,529</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2023 in accordance with Section 476 of the Companies Act 2006.

The director acknowledges her responsibilities for:

- ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and
- preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of each financial year and of its profit or loss for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

Balance Sheet - continued

31 March 2023

The financial statements have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies regime.

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

The financial statements were approved by the director and authorised for issue on 18 October 2023 and were signed by:

Mrs M N Lazar - Director

Notes to the Financial Statements
for the Year Ended 31 March 2023

1. **STATUTORY INFORMATION**

B&M Professional Cleaning Ltd 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.

2. **ACCOUNTING POLICIES**

Basis of preparing the financial statements

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

Turnover

Turnover is measured at the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes.

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.

Development costs are being amortised evenly over their estimated useful life of nil years.

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 - 33% on cost

Equipment - 33% on cost

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.

Notes to the Financial Statements - continued
for the Year Ended 31 March 2023

2. **ACCOUNTING POLICIES - continued**

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.

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.

3. **EMPLOYEES AND DIRECTORS**

The average number of employees during the year was 10 (2022 - 6) .

4. **INTANGIBLE FIXED ASSETS**

	Development costs £
COST	
Additions	<u>15,796</u>
At 31 March 2023	<u>15,796</u>
AMORTISATION	
Amortisation for year	<u>1,580</u>
At 31 March 2023	<u>1,580</u>
NET BOOK VALUE	
At 31 March 2023	<u>14,216</u>

Notes to the Financial Statements - continued
for the Year Ended 31 March 2023

5. TANGIBLE FIXED ASSETS

	Plant and machinery £	Equipment £	Totals £
COST			
At 1 April 2022	11,117	1,453	12,570
Additions	-	1,134	1,134
At 31 March 2023	<u>11,117</u>	<u>2,587</u>	<u>13,704</u>
DEPRECIATION			
At 1 April 2022	10,499	1,310	11,809
Charge for year	312	444	756
At 31 March 2023	<u>10,811</u>	<u>1,754</u>	<u>12,565</u>
NET BOOK VALUE			
At 31 March 2023	<u>306</u>	<u>833</u>	<u>1,139</u>
At 31 March 2022	<u>618</u>	<u>143</u>	<u>761</u>

6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.23 £	31.3.22 £
Trade debtors	13,091	2,695
Amounts owed by group undertakings	1,871	3,778
Directors' current accounts	6,607	6,658
Tax	3,998	3,998
Prepayments	-	33
	<u>25,567</u>	<u>17,162</u>

7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.23 £	31.3.22 £
Bank loans and overdrafts	4,600	4,600
Amounts owed to group undertakings	511	-
Taxation and social security	18,154	13,014
Other creditors	<u>2,552</u>	<u>1,210</u>
	<u>25,817</u>	<u>18,824</u>

8. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	31.3.23 £	31.3.22 £
Bank loans	<u>10,350</u>	<u>14,950</u>

Notes to the Financial Statements - continued
for the Year Ended 31 March 2023

9. CALLED UP SHARE CAPITAL

Allotted, issued and fully paid:				
Number:	Class:	Nominal value:	31.3.23	31.3.22
			£	£
2	Ordinary Shares	£100	<u>400</u>	<u>400</u>

10. RESERVES

	Retained earnings £
At 1 April 2022	1,129
Profit for the year	30,849
Dividends	<u>(15,000)</u>
At 31 March 2023	<u>16,978</u>

11. DIRECTORS' ADVANCES, CREDITS AND GUARANTEES

Included in debtors is £6,606 (2022: £6,659) owed to the company by Mrs M N Lazar, the director of the company.

12. RELATED PARTY DISCLOSURES

Included in debtors is £1,360 (2022: £3,778) due from BMP Cleaning Ltd, a company in which Ms M Lazar is also a director. This loan is unsecured, interest free and has no set terms for repayment.

This document was delivered using electronic communications and authenticated in accordance with the registrar's rules relating to electronic form, authentication and manner of delivery under section 1072 of the Companies Act 2006.