

**C.J.H CLEANING SERVICES LTD
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MAY 2020**

Freya Accounts Ltd

Holbrook House, 32 Oakley Lane
Oakley
Basingstoke
Hampshire
RG23 7JY

C.J.H Cleaning Services Ltd
Unaudited Financial Statements
For The Year Ended 31 May 2020

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C.J.H Cleaning Services Ltd
Balance Sheet
As at 31 May 2020

Registered number: 07248724

		2020		2019	
	Notes	£	£	£	£
FIXED ASSETS					
Tangible Assets	6		81,583		73,304
			<u>81,583</u>		<u>73,304</u>
CURRENT ASSETS					
Debtors	7	156,265		160,758	
Cash at bank and in hand		<u>40,926</u>		<u>20,830</u>	
		197,191		181,588	
Creditors: Amounts Falling Due Within One Year	8	<u>(308,325)</u>		<u>(190,934)</u>	
NET CURRENT ASSETS (LIABILITIES)			<u>(111,134)</u>		<u>(9,346)</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			<u>(29,551)</u>		<u>63,958</u>
Creditors: Amounts Falling Due After More Than One Year	9		<u>(61,516)</u>		<u>(47,279)</u>
NET (LIABILITIES)/ASSETS			<u>(91,067)</u>		<u>16,679</u>
CAPITAL AND RESERVES					
Called up share capital	11		100		100
Profit and Loss Account			<u>(91,167)</u>		<u>16,579</u>
SHAREHOLDERS' FUNDS			<u>(91,067)</u>		<u>16,679</u>

C.J.H Cleaning Services Ltd
Balance Sheet (continued)
As at 31 May 2020

For the year ending 31 May 2020 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.
- These accounts have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies' regime.
- The company has taken advantage of section 444(1) of the Companies Act 2006 and opted not to deliver to the registrar a copy of the company's Profit and Loss Account.

On behalf of the board

Mr Carl Hannah

Director

1st March 2021

The notes on pages 3 to 6 form part of these financial statements.

C.J.H Cleaning Services Ltd
Notes to the Financial Statements
For The Year Ended 31 May 2020

1. Accounting Policies

1.1. Basis of Preparation of Financial Statements

The financial statements are prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008).

1.2. Turnover

Turnover comprises the invoiced value of goods and services supplied by the company, net of Value Added Tax and trade discounts.

1.3. Intangible Fixed Assets and Amortisation - Goodwill

Goodwill is the difference between amounts paid on the acquisition of a business and the fair value of the separable net assets. It is amortised to profit and loss account over its estimated economic life of 5 years.

1.4. Tangible Fixed Assets and Depreciation

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost of the fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Plant & Machinery	25% Reducing Balance
Motor Vehicles	25% Reducing Balance
Fixtures & Fittings	25% Reducing Balance
Computer Equipment	25% Reducing Balance

1.5. Leasing and Hire Purchase Contracts

Assets obtained under hire purchase contracts and finance leases are capitalised as tangible fixed assets. Assets acquired under finance leases are depreciated over the shorter of the lease term and their useful lives. Assets acquired under hire purchase contracts are depreciated over their useful lives. Finance leases are those where substantially all of the benefits and risks of ownership are assumed by the company. Obligations under such agreements are included in the creditors net of the finance charge allocated to future periods. The finance element of the rental payment is charged to the profit and loss account so as to produce a constant periodic rate of charge on the net obligation outstanding in each period.

Rentals applicable to operating leases where substantially all of the benefits and risks of ownership remain with the lessor are charged to profit and loss account as incurred.

1.6. Taxation

Income tax expense represents the sum of the tax currently payable and deferred tax.

The tax currently payable is based on taxable profit for the year. Taxable profit differs from profit as reported in the statement of comprehensive income because of items of income or expense that are taxable or deductible in other year and 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 end of the reporting period.

Deferred tax is recognised on timing differences between the carrying amounts of assets and liabilities in the financial statements and the corresponding tax bases used in the computation of taxable profit. Deferred tax liabilities are generally recognised for all taxable timing differences. Deferred tax assets are generally recognised for all deductible temporary differences to the extent that it is probable that taxable profits will be available against which those deductible timing differences can be utilised. The carrying amount of deferred tax assets is reviewed at the end of each reporting period and reduced to the extent that it is no longer probable that sufficient taxable profits will be available to allow all or part of the asset to be recovered.

Deferred tax assets and liabilities are measured at the tax rates that are expected to apply in the period in which the liability is settled or the asset realised, based on tax rates (and tax laws) that have been enacted or substantively enacted by the end of the reporting period. Deferred tax liabilities are presented within provisions for liabilities and deferred tax assets within debtors. The measurement of deferred tax liabilities and asset reflects the tax consequences that would follow from the manner in which the Company expects, at the end of the reporting period, to recover or settle the carrying amount of its assets and liabilities.

Current or deferred tax for the year is recognised in profit or loss, except when they related to items that are recognised in other comprehensive income or directly in equity, in which case, the current and deferred tax is also recognised in other comprehensive income or directly in equity respectively.

3. Average Number of Employees

Average number of employees, including directors, during the year was 58.6 58 (2019:)

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Notes to the Financial Statements (continued)
For The Year Ended 31 May 2020

5. Intangible Assets

	Goodwill
	£
Cost	
As at 1 June 2019	10,000
As at 31 May 2020	10,000
Amortisation	
As at 1 June 2019	10,000
As at 31 May 2020	10,000
Net Book Value	
As at 31 May 2020	-
As at 1 June 2019	-

6. Tangible Assets

	Plant & Machinery	Motor Vehicles	Fixtures & Fittings	Computer Equipment	Total
	£	£	£	£	£
Cost					
As at 1 June 2019	17,457	131,525	1,704	4,376	155,062
Additions	-	58,827	-	-	58,827
Disposals	-	(63,764)	-	-	(63,764)
As at 31 May 2020	17,457	126,588	1,704	4,376	150,125
Depreciation					
As at 1 June 2019	13,593	63,144	1,408	3,613	81,758
Provided during the period	966	26,899	75	191	28,131
Disposals	-	(41,347)	-	-	(41,347)
As at 31 May 2020	14,559	48,696	1,483	3,804	68,542
Net Book Value					
As at 31 May 2020	2,898	77,892	221	572	81,583
As at 1 June 2019	3,864	68,381	296	763	73,304

C.J.H Cleaning Services Ltd
Notes to the Financial Statements (continued)
For The Year Ended 31 May 2020

7. Debtors

	2020	2019
	£	£
Due within one year		
Trade debtors	80,645	81,817
Prepayments and accrued income	54,886	77,621
Directors' loan accounts	19,414	-
	<hr/>	<hr/>
	154,945	159,438
Due after more than one year		
Deposit paid	1,320	1,320
	<hr/>	<hr/>
	1,320	1,320
	<hr/>	<hr/>
	156,265	160,758
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8. Creditors: Amounts Falling Due Within One Year

	2020	2019
	£	£
Trade creditors	26,586	57,995
Bank loans and overdrafts	25,921	40,962
Corporation tax	7,132	6,787
Other taxes and social security	89,162	11,040
VAT	120,983	70,968
Net wages	35,263	383
Other creditors	2,231	2,340
Attachment orders	1,043	452
Directors' loan accounts	4	7
	<hr/>	<hr/>
	308,325	190,934
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9. Creditors: Amounts Falling Due After More Than One Year

	2020	2019
	£	£
Net obligations under finance lease and hire purchase contracts	61,516	47,279
	<hr/>	<hr/>
	61,516	47,279
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C.J.H Cleaning Services Ltd
Notes to the Financial Statements (continued)
For The Year Ended 31 May 2020

10. Obligations Under Finance Leases and Hire Purchase

	2020	2019
	£	£
The maturity of these amounts is as follows:		
Amounts Payable:		
Between one and five years	61,516	47,279
	<u>61,516</u>	<u>47,279</u>
	<u>61,516</u>	<u>47,279</u>

11. Share Capital

	2020	2019
Allotted, Called up and fully paid	100	100
	<u>100</u>	<u>100</u>

12. Directors Advances, Credits and Guarantees

Included within Debtors are the following loans to directors:

The above loan is unsecured, interest free and repayable on demand.

Dividends paid to directors

13. Dividends

	2020	2019
	£	£
On equity shares:		
Final dividend paid	16,575	48,900
	<u>16,575</u>	<u>48,900</u>
	<u>16,575</u>	<u>48,900</u>

14. General Information

C.J.H Cleaning Services Ltd is a private company, limited by shares, incorporated in England & Wales, registered number 07248724 . The registered office is 29 Oldfield View, Hartley Wintney, Hook, Hampshire, RG27 8JH.

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.