Registered number: 07248724

C.J.H CLEANING SERVICES LTD
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MAY 2018

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 2018

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C.J.H Cleaning Services Ltd
Balance Sheet
As at 31 May 2018

Registered number: 07248724

		2018		2017	
	Notes	**£**	**£**	**£**	**£**
FIXED ASSETS					
Tangible Assets	**6**		97,739		93,600
			97,739		93,600
CURRENT ASSETS					
Debtors	**7**	113,276		132,883	
Cash at bank and in hand		21,680		93,317	
		134,956		226,200	
Creditors: Amounts Falling Due Within One Year	**8**	(145,254)		(162,100)	
NET CURRENT ASSETS (LIABILITIES)			(10,298)		64,100
TOTAL ASSETS LESS CURRENT LIABILITIES			87,441		157,700
Creditors: Amounts Falling Due After More Than One Year	**9**		(62,532)		(45,170)
NET ASSETS			24,909		112,530
CAPITAL AND RESERVES					
Called up share capital	**11**		100		100
Profit and Loss Account			24,810		112,430
SHAREHOLDERS' FUNDS			24,910		112,530

For the year ending 31 May 2018 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

28/02/2019

The notes on pages 3 to 7 form part of these financial statements.

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 68.58

5. Intangible Assets

	Goodwill
	£
Cost	
As at 1 June 2017	10,000
As at 31 May 2018	10,000
Amortisation	
As at 1 June 2017	10,000
As at 31 May 2018	10,000
Net Book Value	
As at 31 May 2018	-
As at 1 June 2017	-

6. Tangible Assets

	Plant & Machinery	Motor Vehicles	Fixtures & Fittings	Computer Equipment	Total
	£	£	£	£	£
Cost					
As at 1 June 2017	17,457	108,112	1,704	4,376	131,649
Additions	-	30,663	-	-	30,663
Disposals	-	(7,250)	-	-	(7,250)
As at 31 May 2018	17,457	131,525	1,704	4,376	155,062
Depreciation					
As at 1 June 2017	10,587	23,266	1,177	3,019	38,049
Provided during the period	1,718	21,022	132	339	23,211
Disposals	-	(3,937)	-	-	(3,937)
As at 31 May 2018	12,305	40,351	1,309	3,358	57,323
Net Book Value					
As at 31 May 2018	5,152	91,174	395	1,018	97,739
As at 1 June 2017	6,870	84,846	527	1,357	93,600

7. Debtors

	2018	2017
	£	£
Due within one year		
Trade debtors	104,460	125,534
Prepayments and accrued income	7,496	6,029
	111,956	131,563
Due after more than one year		
Deposit paid	1,320	1,320
	1,320	1,320
	113,276	132,883

8. Creditors: Amounts Falling Due Within One Year

	2018	2017
	£	£
Trade creditors	56,571	31,787
Bank loans and overdrafts	13,058	36,483
Corporation tax	135	26,958
Other taxes and social security	17,144	13,626
VAT	45,288	52,137
Net wages	11,846	-
Other creditors	1,205	6
Accruals and deferred income	-	1,100
Directors' loan accounts	7	3
	145,254	162,100

9. Creditors: Amounts Falling Due After More Than One Year

	2018	2017
	£	£
Net obligations under finance lease and hire purchase contracts	62,532	45,170
	62,532	45,170

10. Obligations Under Finance Leases and Hire Purchase

	2018	2017
	£	£
The maturity of these amounts is as follows:		
Amounts Payable:		
Between one and five years	62,532	45,170
	62,532	45,170
	62,532	45,170

11. Share Capital

	2018	2017
Allotted, Called up and fully paid	100	100

12. Directors Advances, Credits and Guarantees

Dividends paid to directors

13. Dividends

	2018	2017
	£	£
On equity shares:		
Final dividend paid	51,520	76,758
	51,520	76,758

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.