

**Ecommercial Cleaning Services Limited**

**Unaudited Financial Statements for the Year Ended 31 December 2022**

Haines Watts Wales LLP  
7 Neptune Court  
Vanguard Way  
Cardiff  
CF24 5PJ

**Contents of the Financial Statements  
for the Year Ended 31 December 2022**

	<b>Page</b>
<b>Company Information</b>	<b>1</b>
<b>Statement of Financial Position</b>	<b>2</b>
<b>Notes to the Financial Statements</b>	<b>4</b>

**Ecommercial Cleaning Services Limited**

**Company Information  
for the Year Ended 31 December 2022**

**Director:** G Perry

**Registered office:** Ravenswood  
Medart Place  
Crosskeys  
Gwent  
NP11 7DJ

**Registered number:** 08814540 (England and Wales)

**Accountants:** Haines Watts Wales LLP  
7 Neptune Court  
Vanguard Way  
Cardiff  
CF24 5PJ

Statement of Financial Position  
31 December 2022

	Notes	2022 £	2021 £
<b>Fixed assets</b>			
Property, plant and equipment	4	40,106	48,504
Investment property	5	100,000	100,000
		<u>140,106</u>	<u>148,504</u>
<b>Current assets</b>			
Debtors	6	334,883	250,818
Cash at bank		7,760	36,776
		<u>342,643</u>	<u>287,594</u>
<b>Creditors</b>			
Amounts falling due within one year	7	(242,915)	(226,946)
<b>Net current assets</b>		<u>99,728</u>	<u>60,648</u>
<b>Total assets less current liabilities</b>		<u>239,834</u>	<u>209,152</u>
<b>Creditors</b>			
Amounts falling due after more than one year	8	(82,609)	(98,415)
<b>Provisions for liabilities</b>	11	(10,096)	(7,747)
<b>Net assets</b>		<u>147,129</u>	<u>102,990</u>
<b>Capital and reserves</b>			
Called up share capital	12	2	2
Fair value reserve		31,263	31,263
Retained earnings		115,864	71,725
<b>Shareholders' funds</b>		<u>147,129</u>	<u>102,990</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2022.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 December 2022 in accordance with Section 476 of the Companies Act 2006.

The director acknowledges his responsibilities for:

- (a) ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) 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.

**Statement of Financial Position - continued**  
**31 December 2022**

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 Statement of Comprehensive Income has not been delivered.

The financial statements were approved by the director and authorised for issue on 22 December 2023 and were signed by:

G Perry - Director

**Notes to the Financial Statements  
for the Year Ended 31 December 2022**

**1. Statutory information**

Ecommercial 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 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 as modified by the revaluation of certain assets.

**Turnover**

Turnover represents net invoiced sales of services, excluding value added tax.

**Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off the cost less estimated residual value of each asset over its estimated useful life or, if held under a finance lease, over the lease term, whichever is the shorter.

Plant and machinery	- 20% on cost
Fixtures and fittings	- 20% on cost
Motor vehicles	- 20% on cost

**Investment property**

Investment property is shown at most recent valuation. Any aggregate surplus or deficit arising from changes in fair value is recognised in profit or loss.

**Financial instruments**

Financial instruments are classified and accounted for according to the substance of the contractual arrangements as either financial assets, financial liabilities or equity instruments, and are held at amortised cost. An equity instrument is any contract that evidences a residual interest in the assets of the company after deducting all its liabilities.

Loans and borrowings are initially recognised at the transaction price including transaction costs. Subsequently, they are measured at amortised cost using the effective interest rate method, less impairment. If an arrangement constitutes a finance transaction it is measured at present value of the future payments discounted at a market rate of interest for a similar debt instrument.

**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 statement of financial position date.

**Deferred tax**

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the statement of financial position 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.

Notes to the Financial Statements - continued  
for the Year Ended 31 December 2022

2. Accounting policies - continued

**Hire purchase and leasing commitments**

Assets obtained under hire purchase contracts or finance leases are capitalised in the balance sheet. Those held under hire purchase contracts are depreciated over their estimated useful lives. Those held under finance leases are depreciated over their estimated useful lives or the lease term, whichever is the shorter.

The interest element of these obligations is charged to profit or loss over the relevant period. The capital element of the future payments is treated as a liability.

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.

3. Employees and directors

The average number of employees during the year was 43 (2021 - 36 ).

4. Property, plant and equipment

	Improvements to property £	Plant and machinery £	Fixtures and fittings £	Motor vehicles £	Totals £
<b>Cost</b>					
At 1 January 2022	16,005	11,153	3,343	37,480	67,981
Additions	-	500	-	-	500
At 31 December 2022	<u>16,005</u>	<u>11,653</u>	<u>3,343</u>	<u>37,480</u>	<u>68,481</u>
<b>Depreciation</b>					
At 1 January 2022	-	6,692	2,706	10,079	19,477
Charge for year	-	1,693	209	6,996	8,898
At 31 December 2022	<u>-</u>	<u>8,385</u>	<u>2,915</u>	<u>17,075</u>	<u>28,375</u>
<b>Net book value</b>					
At 31 December 2022	<u>16,005</u>	<u>3,268</u>	<u>428</u>	<u>20,405</u>	<u>40,106</u>
At 31 December 2021	<u>16,005</u>	<u>4,461</u>	<u>637</u>	<u>27,401</u>	<u>48,504</u>

Fixed assets, included in the above, which are held under hire purchase contracts are as follows:

	Motor vehicles £
<b>Cost</b>	
At 1 January 2022 and 31 December 2022	<u>34,980</u>
<b>Depreciation</b>	
At 1 January 2022	7,579
Charge for year	6,996
At 31 December 2022	<u>14,575</u>
<b>Net book value</b>	
At 31 December 2022	<u>20,405</u>
At 31 December 2021	<u>27,401</u>

Notes to the Financial Statements - continued  
for the Year Ended 31 December 2022

5. Investment property

**Fair value**

At 1 January 2022  
and 31 December 2022

**Total  
£**

100,000

**Net book value**

At 31 December 2022  
At 31 December 2021

100,000

100,000

Fair value at 31 December 2022 is represented by:

Valuation in 2017  
Valuation in 2018  
Valuation in 2019

**£**

44,500

14,732

40,768

100,000

6. Debtors: amounts falling due within one year

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Trade debtors	243,084	221,437
Other debtors	38,524	7,880
Directors' current accounts	38,677	15,779
Tax	3,638	5,345
Prepayments	10,960	377
	<u>334,883</u>	<u>250,818</u>

7. Creditors: amounts falling due within one year

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Bank loans and overdrafts	10,090	13,770
Mortgage	1,000	932
Hire purchase contracts (see note 9)	4,739	4,402
Trade creditors	23,063	25,236
Tax	31,800	18,542
Net wages	27,056	24,300
VAT	131,764	136,418
Other creditors	11,703	1,646
Accrued expenses	1,700	1,700
	<u>242,915</u>	<u>226,946</u>

8. Creditors: amounts falling due after more than one year

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Bank loans - 1-2 years	10,143	9,854
Bank loans - 2-5 years	14,974	25,118
Mortgage - 1-2 years	1,072	1,000
Mortgage - 2-5 years	3,702	3,453
Mortgage more 5yrs instal	42,131	43,664
Hire purchase contracts (see note 9)	10,587	15,326
	<u>82,609</u>	<u>98,415</u>



**Notes to the Financial Statements - continued  
for the Year Ended 31 December 2022**

<b>8. Creditors: amounts falling due after more than one year - continued</b>	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Amounts falling due in more than five years:		
Repayable by instalments		
Mortgage more 5yrs instal	<u>42,131</u>	<u>43,664</u>
<b>9. Leasing agreements</b>		
Minimum lease payments under hire purchase fall due as follows:		
	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Net obligations repayable:		
Within one year	4,739	4,402
Between one and five years	<u>10,587</u>	<u>15,326</u>
	<u>15,326</u>	<u>19,728</u>
<b>10. Secured debts</b>		
The following secured debts are included within creditors:		
	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Mortgage	47,905	49,049
Hire purchase contracts	15,326	19,728
Bank loans	-	4,198
	<u>63,231</u>	<u>72,975</u>
The hire-purchase contract is secured on the asset to which it relates. The bank loan is secured by way of a personal guarantee from Mr G Perry. The company has a debenture over its share capital comprising a fixed charge, floating charge, and negative pledge, in relation to the mortgage		
<b>11. Provisions for liabilities</b>	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Deferred tax		
Accelerated capital allowances	2,763	414
Tax on unrealised gain/loss	<u>7,333</u>	<u>7,333</u>
	<u>10,096</u>	<u>7,747</u>
		<b>Deferred tax</b>
		<b>£</b>
Balance at 1 January 2022		7,747
Utilised during year		<u>2,349</u>
Balance at 31 December 2022		<u>10,096</u>

Notes to the Financial Statements - continued  
for the Year Ended 31 December 2022

12. Called up share capital

Allotted, issued and fully paid:

Number:	Class:	Nominal value:	2022 £	2021 £
2	Ordinary	£1	<u>2</u>	<u>2</u>

13. Director's advances, credits and guarantees

The following advances and credits to a director subsisted during the years ended 31 December 2022 and 31 December 2021:

	2022 £	2021 £
<b>G Perry</b>		
Balance outstanding at start of year	15,779	14,108
Amounts advanced	25,050	28,301
Amounts repaid	(2,152)	(26,630)
Amounts written off	-	-
Amounts waived	-	-
Balance outstanding at end of year	<u>38,677</u>	<u>15,779</u>

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.