

Registered number  
08940822

Highway Cleaning Services Ltd

Filleled Accounts

31 March 2022

**Highway Cleaning Services Ltd****Registered number:** 08940822**Balance Sheet****as at 31 March 2022**

	Notes	2022 £	2021 £
<b>Fixed assets</b>			
Intangible assets	3	9,000	13,000
Tangible assets	4	34,689	30,137
		<u>43,689</u>	<u>43,137</u>
<b>Current assets</b>			
Debtors	5	57,513	33,930
Cash at bank and in hand		4,121	10,236
		<u>61,634</u>	<u>44,166</u>
<b>Creditors: amounts falling due within one year</b>	6	(81,767)	(64,569)
<b>Net current liabilities</b>		<u>(20,133)</u>	<u>(20,403)</u>
<b>Total assets less current liabilities</b>		<u>23,556</u>	<u>22,734</u>
<b>Creditors: amounts falling due after more than one year</b>	7	(12,898)	(9,500)
<b>Net assets</b>		<u>10,658</u>	<u>13,234</u>
<b>Capital and reserves</b>			
Called up share capital		100	100
Profit and loss account		10,558	13,134
<b>Shareholders' funds</b>		<u>10,658</u>	<u>13,234</u>

The directors are satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit in accordance with section 476 of the Act.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The accounts have been prepared and delivered in accordance with the special provisions applicable to companies subject to the small companies regime. The profit and loss account has not been delivered to the Registrar of Companies.

Peter Highway

Director

Approved by the board on 14 December 2022

**Highway Cleaning Services Ltd**  
**Notes to the Accounts**  
**for the year ended 31 March 2022**

**1 Accounting policies**

***Basis of preparation***

The accounts have been prepared under the historical cost convention and in accordance with FRS 102, The Financial Reporting Standard applicable in the UK and Republic of Ireland (as applied to small entities by section 1A of the standard).

***Turnover***

Turnover is measured at the fair value of the consideration received or receivable, net of discounts and value added taxes. Turnover includes revenue earned from the rendering of services. Turnover from the rendering of services is recognised by reference to the stage of completion of the service carried out.

***Intangible fixed assets***

Intangible fixed assets are measured at cost less accumulative amortisation and any accumulative impairment losses.

***Tangible fixed assets***

Tangible fixed assets are measured at cost less accumulative depreciation and any accumulative impairment losses. Depreciation is provided on all tangible fixed assets, other than freehold land, at rates calculated to write off the cost, less estimated residual value, of each asset evenly over its expected useful life, as follows:

Plant and machinery	over 5 years
Fixtures, fittings, tools and equipment	over 5 years

***Debtors***

Short term debtors are measured at transaction price (which is usually the invoice price), less any impairment losses for bad and doubtful debts. Loans and other financial assets are initially recognised at transaction price including any transaction costs and subsequently measured at amortised cost determined using the effective interest method, less any impairment losses for bad and doubtful debts.

***Creditors***

Short term creditors are measured at transaction price (which is usually the invoice price). Loans and other financial liabilities are initially recognised at transaction price net of any transaction costs and subsequently measured at amortised cost determined using the effective interest method.

***Taxation***

A current tax liability is recognised for the tax payable on the taxable profit of the current and past periods. A current tax asset is recognised in respect of a tax loss that can be carried back to recover tax paid in a previous period. Unrelieved tax losses are recognised only to the extent that it is probable that they will be recovered against other future taxable profits. Current tax assets and liabilities are not discounted.

***Pensions***

Contributions to defined contribution plans are expensed in the period to which they relate.

## 2 Employees

2022	2021
Number	Number

Average number of persons employed by the company	8	8
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## 3 Intangible fixed assets

£

Goodwill:

### Cost

At 1 April 2021	40,000
At 31 March 2022	40,000

### Amortisation

At 1 April 2021	27,000
Provided during the year	4,000
At 31 March 2022	31,000

### Net book value

At 31 March 2022	9,000
At 31 March 2021	13,000

Goodwill is being written off in equal annual instalments over its estimated economic life of 10 years.

## 4 Tangible fixed assets

Plant and machinery etc	Motor vehicles	Total
£	£	£

### Cost

At 1 April 2021	17,094	49,527	66,621
Additions	3,479	9,745	13,224
At 31 March 2022	20,573	59,272	79,845

### Depreciation

At 1 April 2021	4,648	31,836	36,484
Charge for the year	3,185	5,487	8,672
At 31 March 2022	7,833	37,323	45,156

### Net book value

At 31 March 2022	12,740	21,949	34,689
At 31 March 2021	12,446	17,691	30,137

## 5 Debtors

2022	2021
£	£

Trade debtors	57,513	33,930
	<u>57,513</u>	<u>33,930</u>

<b>6 Creditors: amounts falling due within one year</b>	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Trade creditors	133	3,344
Taxation and social security costs	29,210	36,676
Other creditors	52,424	24,549
	<u>81,767</u>	<u>64,569</u>

<b>7 Creditors: amounts falling due after one year</b>	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Other creditors	12,898	9,500
	<u>12,898</u>	<u>9,500</u>

#### **8 Other information**

Highway Cleaning Services Ltd is a private company limited by shares and incorporated in England. Its registered office is:  
53 Seaview Road  
Gillingham  
Kent  
ME7 4NL

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