

Company registration number: **11762771**

**E & S Cleaners Limited**  
**Unaudited Filleted Financial Statements for the**  
**year ended**  
**31 March 2023**

# E & S Cleaners Limited

## Chartered accountant's report to the board of directors on the preparation of the unaudited statutory financial statements of E & S Cleaners Limited

Year ended 31 March 2023

In order to assist you to fulfil your duties under the Companies Act 2006, I have prepared for your approval the financial statements of E & S Cleaners Limited for the year ended 31 March 2023 which comprise the income statement, statement of income and retained earnings, statement of financial position and related notes from the company's accounting records and from information and explanations you have given me.

As a practising member of the Institute of Chartered Accountants in England and Wales (ICAEW), I am subject to its ethical and other professional requirements which are detailed at [icaew.com/regulations](https://www.icaew.com/regulations).

This report is made solely to the Board of Directors of E & S Cleaners Limited, as a body, in accordance with the terms of my engagement letter dated 11 January 2019. My work has been undertaken solely to prepare for your approval the financial statements of E & S Cleaners Limited and state those matters that I have agreed to state to the Board of Directors of E & S Cleaners Limited, as a body, in this report in accordance with ICAEW Technical Release 07/16 AAF. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than E & S Cleaners Limited and its Board of Directors, as a body, for my work or for this report.

It is your duty to ensure that E & S Cleaners Limited has kept adequate accounting records and to prepare statutory financial statements that give a true and fair view of the assets, liabilities, financial position and profit of E & S Cleaners Limited. You consider that E & S Cleaners Limited is exempt from the statutory audit requirement for the year.

I have not been instructed to carry out an audit or a review of the financial statements of E & S Cleaners Limited. For this reason, I have not verified the accuracy or completeness of the accounting records or information and explanations you have given to me and I do not, therefore, express any opinion on the statutory financial statements.

Gordon & Co

Chartered Accountants and Business Advisors

25/27 Station Street

Cheslyn Hay

Walsall

West Midlands

WS6 7ED

United Kingdom

Date: 24 January 2024

# E & S Cleaners Limited

## Statement of Financial Position

31 March 2023

		2023	2022
	Note	£	£
FIXED ASSETS			
Tangible assets	5	1,696	2,512
CURRENT ASSETS			
Debtors	6	70,696	53,765
Cash at bank and in hand		92,274	118,148
		162,970	171,913
Creditors: amounts falling due within one year	7	(28,322)	(34,637)
Net current assets		134,648	137,276
Total assets less current liabilities		136,344	139,788
Creditors: amounts falling due after more than one year	8	(10,439)	(15,763)
Net assets		125,905	124,025
CAPITAL AND RESERVES			
Called up share capital		100	100
Profit and loss account		125,805	123,925
Shareholders funds		125,905	124,025

For the year ending 31 March 2023, the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Director's responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The director acknowledges their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

These 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.

These financial statements were approved by the board of directors and authorised for issue on 24 January 2024, and are signed on behalf of the board by:

Elizabeth Cage

Director

Company registration number: 11762771

# E & S Cleaners Limited

## Notes to the Financial Statements

Year ended 31 March 2023

### 1 GENERAL INFORMATION

The company is a private company limited by shares and is registered in England and Wales. The address of the registered office is 25/27 Station Street, Cheslyn Hay, Walsall, West Midlands, WS6 7ED, United Kingdom.

### 2 STATEMENT OF COMPLIANCE

These financial statements have been prepared in compliance with FRS 102 Section 1A, 'The Financial Reporting Standard applicable to the UK and Republic of Ireland'.

### 3 ACCOUNTING POLICIES

#### BASIS OF PREPARATION

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain assets.

The financial statements are prepared in sterling, which is the functional currency of the company.

#### JUDGEMENTS AND KEY SOURCES OF ESTIMATION UNCERTAINTY

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

#### TURNOVER

Turnover is measured at the fair value of the consideration received or receivable for goods and services supplied, net of discounts and Value Added Tax.

#### CURRENT TAX

Current tax is recognised on taxable profit for the current and past periods. Current tax is measured at the amounts of tax expected to pay or recover using the tax rates and laws that have been enacted or substantively enacted at the reporting date.

#### TANGIBLE ASSETS

Tangible assets are initially measured at cost, and are subsequently measured at cost less any accumulated depreciation and accumulated impairment losses or at a revalued amount.

Any tangible assets carried at a revalued amount are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Depreciation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful economic life of that asset as follows:

Plant and machinery	25% straight line
Office equipment	25% straight line

## IMPAIRMENT

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

## FINANCE LEASES AND HIRE PURCHASE CONTRACTS

Assets held under finance leases are recognised in the statement of financial position as assets and liabilities at the lower of the fair value of the assets and the present value of the minimum lease payments, which is determined at the inception of the lease term. Any initial direct costs of the lease are added to the amount recognised as an asset.

Lease payments are apportioned between the finance charges and reduction of the outstanding lease liability using the effective interest method. Finance charges are allocated to each period so as to produce a constant rate of interest on the remaining balance of the liability.

## FINANCIAL INSTRUMENTS

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the entity after deducting all of its financial liabilities.

## 4 AVERAGE NUMBER OF EMPLOYEES

The average number of persons employed by the company during the year was 10 (2022: 8).

## 5 TANGIBLE ASSETS

Plant and  
machinery etc.

£

## COST

At 1 April 2022	5,882
Additions	873
At 31 March 2023	<u>6,755</u>

## DEPRECIATION

At 1 April 2022	3,370
Charge	1,689
At 31 March 2023	<u>5,059</u>

## CARRYING AMOUNT

At 31 March 2023	1,696
At 31 March 2022	2,512

## 6 DEBTORS

	2023	2022
	£	£
Trade debtors	40,557	26,372
Other debtors	30,139	27,393
	<u>70,696</u>	<u>53,765</u>

## 7 CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023	2022
	£	£
Bank loans and overdrafts	4,800	4,800
Taxation and social security	20,438	27,449
Other creditors	3,084	2,388
	<u>28,322</u>	<u>34,637</u>

28,322	34,637
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## 8 CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	2023	2022
	£	£
Bank loans and overdrafts	10,439	15,763

## 9 RELATED PARTY TRANSACTIONS

At 31 March 2023, the company owed £561 (2022: £5) to the company director, Elizabeth Cage. No interest is charged on the balance. The balance was cleared following the year end. The director received a dividend of £28,500 (2022: £38,500) during the financial year which was credited to the director's current account.



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.