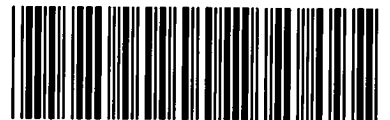

COMPREHENSIVE CLEANING SERVICES (LEISURE) LIMITED

DIRECTORS' REPORT AND FINANCIAL STATEMENTS

FOR THE PERIOD ENDED 31 DECEMBER 2013

TUESDAY



A3HHVMFD

A41

30/09/2014

#162

COMPANIES HOUSE

COMPREHENSIVE CLEANING SERVICES (LEISURE) LIMITED

COMPANY INFORMATION

DIRECTORS

R W Empson
N J Earley

REGISTERED NUMBER

05049385

REGISTERED OFFICE

82 Hampton Road West
Feltham
Middlesex
TW13 6DZ

INDEPENDENT AUDITORS

Barnes Roffe LLP
Chartered Accountants & Statutory Auditor
3 Brook Business Centre
Cowley Mill Road
Uxbridge
Middlesex
UB8 2FX

COMPREHENSIVE CLEANING SERVICES (LEISURE) LIMITED

DIRECTORS' REPORT FOR THE PERIOD ENDED 31 DECEMBER 2013

The directors present their report and the financial statements for the period ended 31 December 2013.

DIRECTORS' RESPONSIBILITIES STATEMENT

The directors are responsible for preparing the Directors' report and the financial statements in accordance with applicable law and regulations.

Company law requires the directors to prepare financial statements for each financial year. Under that law the directors have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under company law the directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the company and of the profit or loss of the company for that period. In preparing these financial statements, the directors are required to:

- select suitable accounting policies and then apply them consistently;
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The directors are responsible for keeping adequate accounting records that are sufficient to show and explain the company's transactions and disclose with reasonable accuracy at any time the financial position of the company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

PRINCIPAL ACTIVITIES

The company continues to trade in the cleaning business.

RESULTS

The profit for the period, after taxation, amounted to £54,167 (2013 - £116,485).

DIRECTOR

The directors who served during the period were:

M L Hart (resigned 26 February 2014)
M Hart (resigned 26 March 2014)

R W Empson was appointed as a director on 26 March 2014 and N J Earley was appointed as a director on 26 April 2014.

COMPREHENSIVE CLEANING SERVICES (LEISURE) LIMITED

DIRECTORS' REPORT
FOR THE PERIOD ENDED 31 DECEMBER 2013

DISCLOSURE OF INFORMATION TO AUDITORS

Each of the persons who are directors at the time when this Directors' report is approved has confirmed that:

- so far as that director is aware, there is no relevant audit information of which the company's auditors are unaware, and
- that director has taken all the steps that ought to have been taken as a director in order to be aware of any relevant audit information and to establish that the company's auditors are aware of that information.

AUDITORS

Barnes Roffe LLP were appointed as auditors and will be proposed for reappointment in accordance with section 485 of the Companies Act 2006.

This report was approved by the board on 30 September 2014 and signed on its behalf.



N J Earley
Director

COMPREHENSIVE CLEANING SERVICES (LEISURE) LIMITED

INDEPENDENT AUDITORS' REPORT TO THE SHAREHOLDERS OF COMPREHENSIVE CLEANING SERVICES (LEISURE) LIMITED

We have audited the financial statements of Comprehensive Cleaning Services (Leisure) Limited for the Period ended 31 December 2013, set out on pages 5 to 12. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

This report is made solely to the company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the company's members those matters we are required to state to them in an Auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and the company's members as a body, for our audit work, for this report, or for the opinions we have formed.

RESPECTIVE RESPONSIBILITIES OF DIRECTORS AND AUDITORS

As explained more fully in the Directors' responsibilities statement, the directors are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view. Our responsibility is to audit and express an opinion on the financial statements in accordance with applicable law and International Standards on Auditing (UK and Ireland). Those standards require us to comply with the Auditing Practices Board's Ethical Standards for Auditors.

SCOPE OF THE AUDIT OF THE FINANCIAL STATEMENTS

An audit involves obtaining evidence about the amounts and disclosures in the financial statements sufficient to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or error. This includes an assessment of: whether the accounting policies are appropriate to the company's circumstances and have been consistently applied and adequately disclosed; the reasonableness of significant accounting estimates made by the directors; and the overall presentation of the financial statements. In addition, we read all the financial and non-financial information in the Directors' report to identify material inconsistencies with the audited financial statements and to identify any information that is apparently materially incorrect based on, or materially inconsistent with, the knowledge acquired by us in the course of performing the audit. If we become aware of any apparent material misstatements or inconsistencies we consider the implications for our report.

OPINION ON FINANCIAL STATEMENTS

In our opinion the financial statements:

- give a true and fair view of the state of the company's affairs as at 31 December 2013 and of its profit for the Period then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

OPINION ON OTHER MATTER PRESCRIBED BY THE COMPANIES ACT 2006

In our opinion the information given in the Directors' report for the financial Period for which the financial statements are prepared is consistent with the financial statements.

COMPREHENSIVE CLEANING SERVICES (LEISURE) LIMITED

INDEPENDENT AUDITORS' REPORT TO THE SHAREHOLDERS OF COMPREHENSIVE CLEANING SERVICES (LEISURE) LIMITED

MATTERS ON WHICH WE ARE REQUIRED TO REPORT BY EXCEPTION

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of directors' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the directors were not entitled to take advantage of the small companies' exemption from the requirement to prepare a Strategic report.

OTHER MATTER

The period ended 31 December 2013 was the first period in which the financial statements were audited. The comparative figures in these financial statements are therefore unaudited.

Barnes Roffe LLP

Christopher Smith
Senior Statutory Auditor
for and on behalf of

Barnes Roffe LLP
Chartered Accountants &
Statutory Auditor
3 Brook Business Centre
Cowley Mill Road
Uxbridge
Middlesex
UB8 2FX

Date: *30 September 2014*

COMPREHENSIVE CLEANING SERVICES (LEISURE) LIMITED

PROFIT AND LOSS ACCOUNT
FOR THE PERIOD ENDED 31 DECEMBER 2013

	Note	Period Ended 31 December 2013 £	Unaudited Year ended 28 February 2013 £
TURNOVER	1,2	1,630,748	3,501,956
Cost of sales		(1,411,413)	(2,783,921)
GROSS PROFIT		219,335	718,035
Administrative expenses		(149,492)	(542,298)
OPERATING PROFIT	3	69,843	175,737
Profit/(loss) on disposal of investments		-	(26,000)
Interest receivable and similar income		823	1,243
PROFIT ON ORDINARY ACTIVITIES BEFORE TAXATION		70,666	150,980
Tax on profit on ordinary activities	5	(16,499)	(34,495)
PROFIT FOR THE FINANCIAL PERIOD	11	54,167	116,485

All amounts relate to continuing operations.

There were no recognised gains and losses for 2013 or 2013 other than those included in the profit and loss account.

The notes on pages 7 to 12 form part of these financial statements.

COMPREHENSIVE CLEANING SERVICES (LEISURE) LIMITED
REGISTERED NUMBER: 05049385

BALANCE SHEET
AS AT 31 DECEMBER 2013

	Note	31 December 2013		Unaudited 28 February 2013
		£	£	£
FIXED ASSETS				
Tangible assets	6		15,453	17,660
CURRENT ASSETS				
Stocks	7	3,300		3,500
Debtors	8	327,963		566,894
Cash at bank		210,746		433,445
		<u>542,009</u>		<u>1,003,839</u>
CREDITORS: amounts falling due within one year	9		<u>(215,091)</u>	<u>(433,295)</u>
NET CURRENT ASSETS			<u>326,918</u>	<u>570,544</u>
NET ASSETS			<u>342,371</u>	<u>588,204</u>
CAPITAL AND RESERVES				
Called up share capital	10		100	100
Profit and loss account	11		342,271	588,104
SHAREHOLDERS' FUNDS	12		<u>342,371</u>	<u>588,204</u>

The financial statements were approved and authorised for issue by the board and were signed on its behalf on
30 September 2014



N J Earley
Director

The notes on pages 7 to 12 form part of these financial statements.

COMPREHENSIVE CLEANING SERVICES (LEISURE) LIMITED

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 31 DECEMBER 2013**

1. ACCOUNTING POLICIES

1.1 Basis of preparation of financial statements

The financial statements have been prepared under the historical cost convention, in accordance with applicable accounting standards and on the assumption that the company is a going concern.

1.2 Turnover

Turnover comprises revenue recognised by the company in respect of goods and services supplied during the period, exclusive of Value Added Tax and trade discounts.

Turnover is recognised at the date the service is supplied.

1.3 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 fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Plant & machinery	-	25% straight line
-------------------	---	-------------------

1.4 Stocks

Stocks are valued at the lower of cost and net realisable value after making due allowance for obsolete and slow-moving stocks.

1.5 Deferred taxation

Full provision is made for deferred tax assets and liabilities arising from all timing differences between the recognition of gains and losses in the financial statements and recognition in the tax computation.

A net deferred tax asset is recognised only if it can be regarded as more likely than not that there will be suitable taxable profits from which the future reversal of the underlying timing differences can be deducted.

Deferred tax assets and liabilities are calculated at the tax rates expected to be effective at the time the timing differences are expected to reverse.

Deferred tax assets and liabilities are not discounted.

2. TURNOVER

The whole of the turnover is attributable to the principal activity of the company.

All turnover arose within the United Kingdom.

COMPREHENSIVE CLEANING SERVICES (LEISURE) LIMITED

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 31 DECEMBER 2013**

3. OPERATING PROFIT

The operating profit is stated after charging:

	Period Ended 31 December 2013 £	<i>Unaudited Year ended 28 February 2013 £</i>
Depreciation of tangible fixed assets: - owned by the company	<u>2,207</u>	<u>5,887</u>

During the Period, no director received any emoluments (2013 - £NIL).

4. STAFF COSTS

Staff costs were as follows:

	Period Ended 31 December 2013 £	<i>Unaudited Year ended 28 February 2013 £</i>
Wages and salaries	<u>1,481,302</u>	<u>2,917,723</u>

The average monthly number of employees, including the directors, during the period was as follows:

	Period Ended 31 December 2013 No.	<i>Unaudited Year ended 28 February 2013 No.</i>
	<u>221</u>	<u>646</u>

5. TAXATION

	Period Ended 31 December 2013 £	<i>Unaudited Year ended 28 February 2013 £</i>
UK corporation tax charge on profit for the period/year	<u>16,499</u>	<u>34,495</u>

COMPREHENSIVE CLEANING SERVICES (LEISURE) LIMITED

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 31 DECEMBER 2013**

5. TAXATION (continued)

Factors affecting tax charge for the period/year

The tax assessed for the period/year is lower than (2013 - lower than) the standard rate of corporation tax in the UK of 23% (2013 - 24%). The differences are explained below:

	Period Ended 31 December 2013 £	<i>Unaudited Year ended 28 February 2013 £</i>
Profit on ordinary activities before tax	<u>70,666</u>	<u>150,980</u>
Profit on ordinary activities multiplied by standard rate of corporation tax in the UK of 23% (2013 - 24%)	16,253	36,235
Effects of:		
Depreciation for period in excess of capital allowances	449	-
Capital allowances for period in excess of depreciation	-	(1,740)
Overprovision	46	-
Marginal relief	(323)	-
Difference in tax rate	74	-
Current tax charge for the period/year (see note above)	<u>16,499</u>	<u>34,495</u>

Factors that may affect future tax charges

There were no material factors that would affect future tax charges.

6. TANGIBLE FIXED ASSETS

	Plant & machinery £
Cost	
At 1 March 2013 and 31 December 2013	<u>37,716</u>
Depreciation	
At 1 March 2013	20,056
Charge for the Period	<u>2,207</u>
At 31 December 2013	<u>22,263</u>
Net book value	
At 31 December 2013	<u>15,453</u>
At 28 February 2013	<u>17,660</u>

COMPREHENSIVE CLEANING SERVICES (LEISURE) LIMITED

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 31 DECEMBER 2013**

7. STOCKS

	31 December 2013 £	<i>Unaudited</i> 28 February 2013 £
Raw materials	3,300	3,500

8. DEBTORS

	31 December 2013 £	<i>Unaudited</i> 28 February 2013 £
Trade debtors	136,353	529,366
Amounts owed by group undertakings	191,610	-
Other debtors	-	37,528
	327,963	566,894

**9. CREDITORS:
Amounts falling due within one year**

	31 December 2013 £	<i>Unaudited</i> 28 February 2013 £
Bank loans and overdrafts	-	2,507
Trade creditors	24,265	132,585
Corporation tax	16,500	34,495
Other taxation and social security	93,610	166,908
Other creditors	66,519	96,800
Accruals and deferred income	14,197	-
	215,091	433,295

10. SHARE CAPITAL

	31 December 2013 £	<i>Unaudited</i> 28 February 2013 £
Allotted, called up and fully paid		
100 Ordinary shares of £1 each	100	100

COMPREHENSIVE CLEANING SERVICES (LEISURE) LIMITED

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 31 DECEMBER 2013**

11. RESERVES

	Profit and loss account £
At 1 March 2013	588,104
Profit for the Period	54,167
Dividends: Equity capital	(300,000)
	342,271
At 31 December 2013	342,271

12. RECONCILIATION OF MOVEMENT IN SHAREHOLDERS' FUNDS

	31 December 2013 £	<i>Unaudited 28 February 2013 £</i>
Opening shareholders' funds	588,204	501,719
Profit for the Period/year	54,167	116,485
Dividends (Note 13)	(300,000)	(30,000)
	342,371	588,204
Closing shareholders' funds	342,371	588,204

13. DIVIDENDS

	Period Ended 31 December 2013 £	<i>Unaudited Year ended 28 February 2013 £</i>
Dividends paid on equity capital	300,000	30,000
	300,000	30,000

M L Hart and M Hart, the former directors, received dividends in the period of £Nil (*Year ended 28 February 2013 - £30,000*).

14. RELATED PARTY TRANSACTIONS

The company has taken advantage of the exemption allowed by Financial Reporting Standard 8, not to disclose any transactions with the parent company and other wholly owned subsidiaries that are included in the consolidated financial statements of Atlas FM Limited. Copies of these accounts can be obtained from Companies House.

COMPREHENSIVE CLEANING SERVICES (LEISURE) LIMITED

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 31 DECEMBER 2013**

15. ULTIMATE PARENT UNDERTAKING AND CONTROLLING PARTY

Until 30 June 2013, the company was controlled by M Hart and M L Hart, the shareholders of the company.

From 30 June 2013, the parent company is Atlas Contractors Limited. The ultimate parent company is Atlas FM Limited.

The directors of Atlas FM Limited are of the opinion that after 30 June 2013, there is no individual controlling party.