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**COMPREHENSIVE CLEANING SERVICES (LEISURE) LIMITED**

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**DIRECTORS' REPORT AND FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 DECEMBER 2014**

WEDNESDAY



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30/09/2015  
COMPANIES HOUSE

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**COMPREHENSIVE CLEANING SERVICES (LEISURE) LIMITED**

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**COMPANY INFORMATION**

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**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

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## COMPREHENSIVE CLEANING SERVICES (LEISURE) LIMITED

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### DIRECTORS' REPORT FOR THE YEAR ENDED 31 DECEMBER 2014

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The directors present their report and the financial statements for the year ended 31 December 2014.

#### 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;
- 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.

#### DIRECTORS

The directors who served during the year were:

M L Hart (resigned 26 March 2014)  
M Hart (resigned 26 February 2014)  
R W Empson (appointed 26 March 2014)  
N J Earley (appointed 26 April 2014)

#### 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.

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**COMPREHENSIVE CLEANING SERVICES (LEISURE) LIMITED**

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**DIRECTORS' REPORT  
FOR THE YEAR ENDED 31 DECEMBER 2014**

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**AUDITORS**

The auditors, Barnes Roffe LLP, will be proposed for reappointment in accordance with section 485 of the Companies Act 2006.

In preparing this report, the directors have taken advantage of the small companies exemptions provided by section 415A of the Companies Act 2006.

This report was approved by the board on *29<sup>th</sup> September, 2015* and signed on its behalf.



**N J Earley**  
Director

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## COMPREHENSIVE CLEANING SERVICES (LEISURE) LIMITED

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

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We have audited the financial statements of Comprehensive Cleaning Services (Leisure) Limited for the year ended 31 December 2014, set out on pages 5 to 11. The financial reporting framework that has been applied in their preparation is applicable law and the Financial Reporting Standard for Smaller Entities (effective April 2008) (United Kingdom Generally Accepted Accounting Practice applicable to Smaller Entities).

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 2014 and of its profit for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice applicable to Smaller Entities; 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 year for which the financial statements are prepared is consistent with the financial statements.

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COMPREHENSIVE CLEANING SERVICES (LEISURE) LIMITED

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

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**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 prepare the financial statements in accordance with the small companies regime and to take advantage of the small companies' exemption from the requirement to prepare a Strategic report or in preparing the Directors' report.

*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 2015

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**COMPREHENSIVE CLEANING SERVICES (LEISURE) LIMITED**

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**PROFIT AND LOSS ACCOUNT  
FOR THE YEAR ENDED 31 DECEMBER 2014**

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		Year ended 31 December 2014 £	<i>10 month period ended 31 December 2013 £</i>
<b>TURNOVER</b>	1	<b>1,391,042</b>	<b>1,630,748</b>
Cost of sales		<u>(1,238,539)</u>	<u>(1,411,413)</u>
<b>GROSS PROFIT</b>		<b>152,503</b>	<b>219,335</b>
Administrative expenses		<u>(22,987)</u>	<u>(149,492)</u>
<b>OPERATING PROFIT</b>	2	<b>129,516</b>	<b>69,843</b>
Interest receivable and similar income		-	823
Interest payable and similar charges		<u>(112)</u>	<u>-</u>
<b>PROFIT ON ORDINARY ACTIVITIES BEFORE TAXATION</b>		<b>129,404</b>	<b>70,666</b>
Tax on profit on ordinary activities	3	<u>(29,800)</u>	<u>(16,499)</u>
<b>PROFIT FOR THE FINANCIAL YEAR</b>	8	<u><b>99,604</b></u>	<u><b>54,167</b></u>

The notes on pages 7 to 11 form part of these financial statements.

**COMPREHENSIVE CLEANING SERVICES (LEISURE) LIMITED**  
**REGISTERED NUMBER: 05049385**

**BALANCE SHEET**  
**AS AT 31 DECEMBER 2014**

	Note	£	2014 £	£	2013 £
<b>FIXED ASSETS</b>					
Tangible assets	4		6,024		15,453
<b>CURRENT ASSETS</b>					
Stocks		3,300		3,300	
Debtors	5	292,077		327,963	
Cash at bank		270,057		210,746	
		<u>565,434</u>		<u>542,009</u>	
<b>CREDITORS:</b> amounts falling due within one year	6	<u>(229,483)</u>		<u>(215,091)</u>	
<b>NET CURRENT ASSETS</b>			<u>335,951</u>		<u>326,918</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			<u>341,975</u>		<u>342,371</u>
<b>CAPITAL AND RESERVES</b>					
Called up share capital	7		100		100
Profit and loss account	8		<u>341,875</u>		<u>342,271</u>
<b>SHAREHOLDERS' FUNDS</b>			<u>341,975</u>		<u>342,371</u>

The financial statements have been prepared in accordance with the provisions applicable to small companies within Part 15 of the Companies Act 2006 and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008).

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

*29th September, 2015*



**N J Earley**  
Director

The notes on pages 7 to 11 form part of these financial statements.



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## COMPREHENSIVE CLEANING SERVICES (LEISURE) LIMITED

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### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2014

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#### 1. ACCOUNTING POLICIES

##### 1.1 Basis of preparation of financial statements

The financial statements have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008) 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 year, 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
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##### 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.

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**COMPREHENSIVE CLEANING SERVICES (LEISURE) LIMITED**

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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2014**

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**2. OPERATING PROFIT**

The operating profit is stated after charging:

	<b>Year ended 31 December 2014 £</b>	<i>10 month period ended 31 December 2013 £</i>
Depreciation of tangible fixed assets: - owned by the company	<b>9,429</b>	2,207
Auditors' remuneration	<b>3,500</b>	-
Pension costs	<b>512</b>	-
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During the year, no director received any emoluments (2013 - £NIL).

**3. TAXATION**

	<b>Year ended 31 December 2014 £</b>	<i>10 month period ended 31 December 2013 £</i>
UK corporation tax charge on profit for the year/period	<b>29,800</b>	16,499
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**Factors affecting tax charge for the period/year**

Depreciation exceeded capital allowances in the year by approximately £9,200 increasing the tax charge of the year by approximately £1,900. A change in the rate of tax in the year increased the charge for the year by approximately £700. There were no other factors that materially affected the tax charge for the year which has been calculated on the profits on ordinary activities before tax at the standard rate of corporation tax in the UK applicable to the company (21%).

**Factors that may affect future tax charges**

There were no factors that may materially affect future tax charges.

**COMPREHENSIVE CLEANING SERVICES (LEISURE) LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2014**

**4. TANGIBLE FIXED ASSETS**

	<b>Plant &amp; machinery £</b>
<b>Cost</b>	
At 1 January 2014 and 31 December 2014	<u>37,716</u>
<b>Depreciation</b>	
At 1 January 2014	22,263
Charge for the year	9,429
At 31 December 2014	<u>31,692</u>
<b>Net book value</b>	
At 31 December 2014	<u>6,024</u>
<i>At 31 December 2013</i>	<u><u>15,453</u></u>

**5. DEBTORS**

	2014 £	2013 £
Trade debtors	124,777	136,353
Amounts owed by group undertakings	167,300	191,610
	<u>292,077</u>	<u>327,963</u>

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

	2014 £	2013 £
Trade creditors	18,851	24,265
Amounts owed to group undertakings	690	-
Corporation tax	46,364	16,500
Other taxation and social security	91,515	93,610
Other creditors	72,063	80,716
	<u>229,483</u>	<u>215,091</u>

**COMPREHENSIVE CLEANING SERVICES (LEISURE) LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2014**

**7. SHARE CAPITAL**

	2014	2013
	£	£
<b>Allotted, called up and fully paid</b>		
100 Ordinary shares of £1 each	<u>100</u>	<u>100</u>

**8. RESERVES**

	Profit and loss account £
At 1 January 2014	342,271
Profit for the financial year	99,604
Dividends: Equity capital	(100,000)
At 31 December 2014	<u>341,875</u>

**9. DIVIDENDS**

	Year ended 31 December 2014 £	10 month period ended 31 December 2013 £
Dividends paid on equity capital	<u>100,000</u>	<u>300,000</u>

**10. PENSION COMMITMENTS**

The company operates a defined contributions pension scheme. The assets of the scheme are held separately from those of the company in an independently administered fund. The pension cost charge represents contributions payable by the company to the fund and amounted to £512 (10 month period ended 31 December 2013 - £Nil).

**11. 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.

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**COMPREHENSIVE CLEANING SERVICES (LEISURE) LIMITED**

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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2014**

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**12. ULTIMATE PARENT UNDERTAKING AND CONTROLLING PARTY**

The immediate 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 there is no individual controlling party.