

ABRIDGED UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023
FOR
2 CLEAN PLUS LIMITED

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for the year ended 31 March 2023**

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2 CLEAN PLUS LIMITED

COMPANY INFORMATION
for the year ended 31 March 2023

DIRECTORS:

S J Davies
Ms K Davies
J S Davies
B J Davies

REGISTERED OFFICE:

Third Floor
9 Euston Place
Leamington Spa
Warwickshire
CV32 4LN

REGISTERED NUMBER:

05460494 (England and Wales)

ABRIDGED BALANCE SHEET
31 March 2023

	Notes	2023 £	£	2022 £	£
FIXED ASSETS					
Intangible assets	4		-		36,000
Tangible assets	5		<u>111,240</u>		<u>91,007</u>
			111,240		127,007
CURRENT ASSETS					
Debtors		712,817		616,932	
Cash at bank		<u>584,102</u>		<u>383,127</u>	
		1,296,919		1,000,059	
CREDITORS					
Amounts falling due within one year		<u>429,005</u>		<u>342,375</u>	
NET CURRENT ASSETS			<u>867,914</u>		<u>657,684</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			979,154		784,691
CREDITORS					
Amounts falling due after more than one year			(61,018)		(56,140)
PROVISIONS FOR LIABILITIES			<u>(27,945)</u>		<u>(17,291)</u>
NET ASSETS			<u>890,191</u>		<u>711,260</u>
CAPITAL AND RESERVES					
Called up share capital			100		100
Retained earnings			<u>890,091</u>		<u>711,160</u>
			890,191		711,260

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2023 in accordance with Section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for:

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

ABRIDGED BALANCE SHEET - continued
31 March 2023

The financial statements have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies regime.

All the members have consented to the preparation of an abridged Balance Sheet for the year ended 31 March 2023 in accordance with Section 444(2A) of the Companies Act 2006.

In accordance with Section 444 of the Companies Act 2006, the Income Statement has not been delivered.

The financial statements were approved by the Board of Directors and authorised for issue on 8 November 2023 and were signed on its behalf by:

J S Davies - Director

**NOTES TO THE FINANCIAL STATEMENTS
for the year ended 31 March 2023**

1. STATUTORY INFORMATION

2 Clean Plus 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.

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.

The accounts have been prepared in accordance with applicable accounting standards. The principal accounting policies adopted in the preparation of the financial statements are set out below and have remained unchanged from the previous year.

Turnover

Turnover comprises the value of sales (net of value added tax) of goods and services provided in the normal course of business. Revenue is recognised in respect of service contracts when the company obtains the right to consideration.

Goodwill

Goodwill, being the amount paid in connection with the acquisition of a business in 2018, is being amortised evenly over its estimated useful life of five years.

Intangible assets

Intangible assets are initially measured at cost. After initial recognition, intangible assets are measured at cost less any accumulated amortisation and any accumulated impairment losses.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Plant & machinery	- 25% on reducing balance
Fixtures & fittings	- 25% on reducing balance
Motor vehicles	- 25% on reducing balance

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 balance sheet date.

Deferred tax

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet 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 March 2023

2. ACCOUNTING POLICIES - continued**Hire purchase and leasing commitments**

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 121 (2022 - 90) .

4. INTANGIBLE FIXED ASSETS

	Totals
	£
COST	
At 1 April 2022	
and 31 March 2023	<u>180,000</u>
AMORTISATION	
At 1 April 2022	144,000
Amortisation for year	<u>36,000</u>
At 31 March 2023	<u>180,000</u>
NET BOOK VALUE	
At 31 March 2023	<u><u>-</u></u>
At 31 March 2022	<u><u>36,000</u></u>

5. TANGIBLE FIXED ASSETS

	Totals
	£
COST	
At 1 April 2022	193,612
Additions	52,845
Disposals	<u>(12,500)</u>
At 31 March 2023	<u>233,957</u>
DEPRECIATION	
At 1 April 2022	102,605
Charge for year	27,339
Eliminated on disposal	<u>(7,227)</u>
At 31 March 2023	<u>122,717</u>
NET BOOK VALUE	
At 31 March 2023	<u><u>111,240</u></u>
At 31 March 2022	<u><u>91,007</u></u>

NOTES TO THE FINANCIAL STATEMENTS - continued
for the year ended 31 March 2023

6. LEASING AGREEMENTS

Minimum lease payments fall due as follows:

	Hire purchase contracts	
	2023	2022
	£	£
Net obligations repayable:		
Within one year	16,868	7,728
Between one and five years	39,351	24,473
	<u>56,219</u>	<u>32,201</u>
	Non-cancellable	operating leases
	2023	2022
	£	£
Within one year	16,760	11,510
Between one and five years	19,083	13,968
	<u>35,843</u>	<u>25,478</u>

7. DIRECTORS' ADVANCES, CREDITS AND GUARANTEES

The following advances and credits to directors subsisted during the years ended 31 March 2023 and 31 March 2022:

	2023	2022
	£	£
Ms K Davies		
Balance outstanding at start of year	4,432	12,151
Amounts repaid	(4,432)	(7,719)
Amounts written off	-	-
Amounts waived	-	-
Balance outstanding at end of year	<u>-</u>	<u>4,432</u>
J S Davies		
Balance outstanding at start of year	4,288	10,506
Amounts repaid	(4,288)	(6,218)
Amounts written off	-	-
Amounts waived	-	-
Balance outstanding at end of year	<u>-</u>	<u>4,288</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.