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Apache

COMPANY REGISTRATION NUMBER: 04235326

**ALWAYS CLEANSING LIMITED**

**FILLETED ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS**

**31 JULY 2020**

**ALWAYS CLEANSING LIMITED**

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**ALWAYS CLEANSING LIMITED**

**Company Information**

**Directors** Mr R J Lohmeyer  
Mrs E S McCready

**Company secretary** Mrs E S McCready

**Registered office** Moorgate House  
King Street  
Newton Abbot  
Devon  
TQ12 2LG

**Accountants** Peplows Limited  
Chartered Accountants  
Moorgate House  
King Street  
Newton Abbot  
Devon  
TQ12 2LG

**ALWAYS CLEANSING LIMITED**

(Registration number: 04235326)

Balance Sheet as at 31 July 2020

	Note	2020 £	2019 £
<b>Fixed assets</b>			
Intangible assets	<a href="#">4</a>	30,545	42,000
Tangible assets	<a href="#">5</a>	<u>315,228</u>	<u>164,819</u>
		<u>345,773</u>	<u>206,819</u>
<b>Current assets</b>			
Debtors	<a href="#">6</a>	80,394	98,021
Cash at bank and in hand		<u>12,140</u>	<u>883</u>
		92,534	98,904
<b>Creditors: Amounts falling due within one year</b>	<a href="#">7</a>	<u>(117,184)</u>	<u>(163,211)</u>
<b>Net current liabilities</b>		<u>(24,650)</u>	<u>(64,307)</u>
<b>Total assets less current liabilities</b>		321,123	142,512
<b>Creditors: Amounts falling due after more than one year</b>	<a href="#">7</a>	<u>(197,680)</u>	<u>(48,472)</u>
<b>Provisions for liabilities</b>		<u>(59,822)</u>	<u>(30,542)</u>
<b>Net assets</b>		<u>63,621</u>	<u>63,498</u>
<b>Capital and reserves</b>			
Called up share capital		2	2
Profit and loss account		<u>63,619</u>	<u>63,496</u>
<b>Total equity</b>		<u>63,621</u>	<u>63,498</u>

The notes on pages [4](#) to [11](#) form an integral part of these financial statements.

**ALWAYS CLEANSING LIMITED**

**(Registration number: 04235326)  
Balance Sheet as at 31 July 2020**

For the financial year ending 31 July 2020 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

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

These financial statements have been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006.

These financial statements have been delivered in accordance with the provisions applicable to companies subject to the small companies regime and the option not to file the profit and loss has been taken.

Approved and authorised by the Board on 19 November 2020 and signed on its behalf by:

.....

Mr R J Lohmeyer  
Director

.....

Mrs E S McCready  
Company secretary and director

**ALWAYS CLEANSING LIMITED**

**Notes to the Financial Statements for the Year Ended 31 July 2020**

**1 General information**

The company is a private company limited by share capital, incorporated in England and Wales.

The address of its registered office is:

Moorgate House  
King Street  
Newton Abbot  
Devon  
TQ12 2LG

These financial statements were authorised for issue by the Board on 19 November 2020.

**2 Accounting policies**

**Summary of significant accounting policies and key accounting estimates**

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

**Statement of compliance**

These financial statements have been prepared in accordance with Financial Reporting Standard 102 Section 1A - 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006.

**Basis of preparation**

These financial statements have been prepared using the historical cost convention except that as disclosed in the accounting policies certain items are shown at fair value.

The financial statements are presented in Sterling and are rounded to the nearest £.

The directors have considered the impact of COVID-19 and do not consider it to have a material impact on the balances included within the financial statements. In addition, the directors do not consider it to cast any significant doubt upon the company's ability to continue to trade as a going concern.

**Revenue recognition**

Turnover comprises the fair value of the consideration receivable for the provision of services in the ordinary course of the company's activities. Turnover is shown net of value added tax.

The company recognises revenue when services are provided to clients.

**Tax**

The tax expense for the period comprises current and deferred tax. Tax is recognised in profit or loss, except that a change attributable to an item of income or expense recognised as other comprehensive income is also recognised directly in other comprehensive income.

**ALWAYS CLEANSING LIMITED**

**Notes to the Financial Statements for the Year Ended 31 July 2020**

The current income tax charge is calculated on the basis of tax rates and laws that have been enacted or substantively enacted by the reporting date in the countries where the company operates and generates taxable income.

Deferred income tax is recognised on temporary differences arising between the tax bases of assets and liabilities and their carrying amounts in the financial statements and on unused tax losses or tax credits in the company. Deferred income tax is determined using tax rates and laws that have been enacted or substantively enacted by the reporting date.

**Tangible assets**

Tangible assets are stated in the statement of financial position at cost, less any subsequent accumulated depreciation.

The cost of tangible assets includes directly attributable incremental costs incurred in their acquisition and installation.

**Depreciation**

Depreciation is charged so as to write off the cost of assets over their estimated useful lives, as follows:

<b>Asset class</b>	<b>Depreciation method and rate</b>
Leasehold property	5 years straight line
Plant and machinery	15% or 25% reducing balance or 4 years straight line

**Goodwill**

Goodwill arising on the acquisition of an entity represents the excess of the cost of acquisition over the company's interest in the net fair value of the identifiable assets, liabilities and contingent liabilities of the entity recognised at the date of acquisition. Goodwill is initially recognised as an asset at cost and is subsequently measured at cost less accumulated amortisation.

**Amortisation**

Amortisation is provided on intangible assets so as to write off the cost, less any estimated residual value, over their useful life as follows:

<b>Asset class</b>	<b>Amortisation method and rate</b>
Goodwill	20 years straight line

**Cash and cash equivalents**

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

**ALWAYS CLEANSING LIMITED**

**Notes to the Financial Statements for the Year Ended 31 July 2020**

**Trade debtors**

Trade debtors are amounts due from customers for services performed in the ordinary course of business.

Trade debtors are recognised at the transaction price. A provision for the impairment of trade debtors is established when there is objective evidence that the company will not be able to collect all amounts due according to the original terms of the receivables.

**Trade creditors**

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the company does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date.

Trade creditors are recognised at the transaction price.

**Borrowings**

Interest-bearing borrowings are initially recorded at fair value, net of transaction costs. Interest-bearing borrowings are subsequently carried at amortised cost, with the difference between the proceeds, net of transaction costs, and the amount due on redemption being recognised as a charge to the Profit and loss account over the period of the relevant borrowing.

Interest expense is recognised on the basis of the effective interest method and is included in interest payable and similar charges.

Borrowings are classified as current liabilities unless the company has an unconditional right to defer settlement of the liability for at least twelve months after the reporting date.

**Leases**

Leases in which substantially all the risks and rewards of ownership are retained by the lessor are classified as operating leases. Payments made under operating leases are charged to profit or loss on a straight-line basis over the period of the lease. Leases are classified as finance leases whenever the terms of the lease transfer substantially all the risks and rewards of ownership to the lessee.

Assets held under finance leases are recognised at the lower of their fair value at inception of the lease and the present value of the minimum lease payments. These assets are depreciated on a straight-line basis over the shorter of the useful life of the asset and the lease term. The corresponding liability to the lessor is included in the Balance Sheet as a finance lease obligation.

Lease payments are apportioned between finance costs in the Profit and loss account and reduction of the lease obligation so as to achieve a constant periodic rate of interest on the remaining balance of the liability.

**Share capital**

Ordinary shares are classified as equity.



**ALWAYS CLEANSING LIMITED**

**Notes to the Financial Statements for the Year Ended 31 July 2020**

**Dividends**

Dividend distributions to the company's shareholders are recognised in the financial statements of the reporting period in which the dividends are declared.

**Defined contribution pension obligation**

A defined contribution plan is a pension plan under which fixed contributions are paid into a pension fund and the company has no legal or constructive obligation to pay further contributions even if the fund does not hold sufficient assets to pay all employees the benefits relating to employee service in the current and prior periods.

Contributions to defined contribution plans are recognised as employee benefit expense when they are due. If contribution payments exceed the contribution due for service, the excess is recognised as a prepayment.

**3 Staff numbers**

The average number of persons employed by the company (including directors) during the year, was 15 (2019 - 14).

**4 Intangible assets**

	<b>Goodwill</b> £	<b>Total</b> £
<b>Cost or valuation</b>		
At 1 August 2019	<u>229,100</u>	229,100
At 31 July 2020	<u>229,100</u>	229,100
<b>Amortisation</b>		
At 1 August 2019	<u>187,100</u>	187,100
Amortisation charge	<u>11,455</u>	11,455
At 31 July 2020	<u>198,555</u>	198,555
<b>Carrying amount</b>		
At 31 July 2020	<u>30,545</u>	30,545
At 31 July 2019	<u>42,000</u>	42,000

ALWAYS CLEANSING LIMITED

Notes to the Financial Statements for the Year Ended 31 July 2020

5 Tangible assets

	Land and buildings £	Plant and machinery £	Total £
<b>Cost or valuation</b>			
At 1 August 2019	18,123	563,874	581,997
Additions	-	224,426	224,426
Disposals	-	(89,204)	(89,204)
At 31 July 2020	18,123	699,096	717,219
<b>Depreciation</b>			
At 1 August 2019	16,948	400,230	417,178
Charge for the year	341	48,204	48,545
Eliminated on disposal	-	(63,732)	(63,732)
At 31 July 2020	17,289	384,702	401,991
<b>Carrying amount</b>			
At 31 July 2020	834	314,394	315,228
At 31 July 2019	1,175	163,644	164,819

6 Debtors

	2020 £	2019 £
Trade debtors	77,373	91,565
Other debtors	3,021	6,456
	80,394	98,021

**ALWAYS CLEANSING LIMITED**

**Notes to the Financial Statements for the Year Ended 31 July 2020**

**7 Creditors**

**Creditors: amounts falling due within one year**

	Note	2020 £	2019 £
<b>Due within one year</b>			
Loans and borrowings	<a href="#">8</a>	45,308	41,858
Trade creditors		48,981	70,369
Taxation and social security		8,725	8,423
Accruals and deferred income		5,077	3,876
Other creditors		9,093	38,685
		<u>117,184</u>	<u>163,211</u>

	Note	2020 £	2019 £
<b>Due after one year</b>			
Loans and borrowings	<a href="#">8</a>	<u>197,680</u>	<u>48,472</u>

**8 Loans and borrowings**

	2020 £	2019 £
<b>Current loans and borrowings</b>		
Bank overdrafts	-	4,661
HP and finance lease liabilities	35,644	22,874
Other borrowings	9,664	14,323
	<u>45,308</u>	<u>41,858</u>

**ALWAYS CLEANSING LIMITED**

**Notes to the Financial Statements for the Year Ended 31 July 2020**

	2020 £	2019 £
<b>Non-current loans and borrowings</b>		
Bank borrowings	50,000	-
HP and finance lease liabilities	147,680	48,472
	<u>197,680</u>	<u>48,472</u>

**Security** TQ12 2LG  
Loans and borrowings falling due within and after more than one year on which security has been given by the company,

Apache include the following liabilities:

Finance lease liabilities of £183,324 (2019 - £71,346) are secured by a fixed charge over the assets financed.

## 9 Financial commitments, guarantees and contingencies

### Amounts not provided for in the balance sheet

The total amount of financial commitments not included in the balance sheet is £13,960 (2019 - £22,815). The financial commitments relate to operating leases.

## 10 Share capital

### Allotted, called up and fully paid shares

	2020		2019	
	No.	£	No.	£
Ordinary shares of £1 each	2	2	2	2

## ALWAYS CLEANSING LIMITED

### Notes to the Financial Statements for the Year Ended 31 July 2020

## 11 Related party transactions

### Transactions with directors

	At 1 August 2019 £	Advances to directors £	Repayments by director £	At 31 July 2020 £
2020				
Amount owed to the directors by the company - interest free	(14,323)	100,659	(96,000)	(9,664)
Page 10	(14,323)	100,659	(96,000)	(9,664)

