Registered number: 08058521

UNIT CLEAN LIMITED
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MAY 2024

Sturgess Hutchinson

Unit Clean Limited
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Unit Clean Limited
Balance Sheet
As At 31 May 2024

Registered number: 08058521

	Notes	2024 £	2024 £	2023 £	2023 £
FIXED ASSETS					
Tangible Assets	**5**		19,909		7,777
			19,909		7,777
CURRENT ASSETS					
Stocks	**6**	4,950		5,750	
Debtors	**7**	130,668		149,940	
Cash at bank and in hand		130,786		148,881	
		266,404		304,571	
Creditors: Amounts Falling Due Within One Year	**8**	(184,894)		(210,260)	
NET CURRENT ASSETS (LIABILITIES)			81,510		94,311
TOTAL ASSETS LESS CURRENT LIABILITIES			101,419		102,088
Creditors: Amounts Falling Due After More Than One Year	**9**		(4,661)		(8,622)
NET ASSETS			96,758		93,466
CAPITAL AND RESERVES					
Called up share capital	**10**		200		200
Profit and Loss Account			96,558		93,266
SHAREHOLDERS' FUNDS			96,758		93,466

For the year ending 31 May 2024 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies regime.

The company has taken advantage of section 444(1) of the Companies Act 2006 and opted not to deliver to the registrar a copy of the company's Profit and Loss Account.

On behalf of the board

Mr S Unit

Director

13/11/2024

The notes on pages 3 to 6 form part of these financial statements.

1. General Information

Unit Clean Limited is a private company, limited by shares, incorporated in England & Wales, registered number 08058521 . The registered office is 21 New Walk, Leicester, LE1 6TE.

2. Accounting Policies

2.1. Basis of Preparation of Financial Statements

The financial statements have been prepared under the historical cost convention and in accordance with Financial Reporting Standard 102 section 1A Small Entities "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Companies Act 2006.

2.2. Turnover

Turnover is measured at the fair value of the consideration received or receivable, net of discounts and value added taxes. Turnover includes revenue earned from the sale of goods and from the rendering of services. Turnover is reduced for estimated customer returns, rebates and other similar allowances.

2.3. Intangible Fixed Assets and Amortisation - Goodwill

Goodwill is the difference between amounts paid on the acquisition of a business and the fair value of the separable net assets. It is amortised to profit and loss account over its estimated economic life of .... years.

2.4. Tangible Fixed Assets and Depreciation

Tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. Depreciation is provided at rates calculated to write off the cost of the fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Plant & Machinery	25% on reducing balance
Motor Vehicles	25% on reducing balance
Fixtures & Fittings	25% on reducing balance

2.5. Leasing and Hire Purchase Contracts

Assets obtained under finance leases are capitalised as tangible fixed assets. Assets acquired under finance leases are depreciated over the shorter of the lease term and their useful lives. Assets acquired under hire purchase contracts are depreciated over their useful lives. Finance leases are those where substantially all of the benefits and risks of ownership are assumed by the company. Obligations under such agreements are included in the creditors net of the finance charge allocated to future periods. The finance element of the rental payment is charged to the profit and loss account so as to produce a constant periodic rate of charge on the net obligation outstanding in each period.

Rentals applicable to operating leases where substantially all of the benefits and risks of ownership remain with the lessor are charged to profit and loss account as incurred.

2.6. Stocks and Work in Progress

Stocks and work in progress are valued at the lower of cost and net realisable value after making due allowance for obsolete and slow-moving stocks. Cost includes all direct costs and an appropriate proportion of fixed and variable overheads. Work-in-progress is reflected in the accounts on a contract by contract basis by recording turnover and related costs as contract activity progresses.

2.7. Taxation

Income tax expense represents the sum of the tax currently payable and deferred tax.

The tax currently payable is based on taxable profit for the year. Taxable profit differs from profit as reported in the statement of comprehensive income because of items of income or expense that are taxable or deductible in other years and items that are never taxable or deductible. The company's liability for current tax is calculated using tax rates that have been enacted or substantively enacted by the end of the reporting period.

Deferred tax is recognised on timing differences between the carrying amounts of assets and liabilities in the financial statements and the corresponding tax bases used in the computation of taxable profit. Deferred tax liabilities are generally recognised for all taxable timing differences. Deferred tax assets are generally recognised for all deductible temporary differences to the extent that it is probable that taxable profits will be available against which those deductible timing differences can be utilised. The carrying amount of deferred tax assets is reviewed at the end of each reporting period and reduced to the extent that it is no longer probable that sufficient taxable profits will be available to allow all or part of the asset to be recovered.

Deferred tax assets and liabilities are measured at the tax rates that are expected to apply in the period in which the liability is settled or the asset realised, based on tax rates (and tax laws) that have been enacted or substantively enacted by the end of the reporting period. Deferred tax liabilities are presented within provisions for liabilities and deferred tax assets within debtors. The measurement of deferred tax liabilities and assets reflect the tax consequences that would follow from the manner in which the Company expects, at the end of the reporting period, to recover or settle the carrying amount of its assets and liabilities.

Current or deferred tax for the year is recognised in profit or loss, except when they related to items that are recognised in other comprehensive income or directly in equity, in which case, the current and deferred tax is also recognised in other comprehensive income or directly in equity respectively.

2.8. Pensions

The company operates a defined pension contribution scheme. Contributions are charged to the profit and loss account as they become payable in accordance with the rules of the scheme.

3. Average Number of Employees

Average number of employees, including directors, during the year was: 62 (2023: 68)

4. Intangible Assets

	Goodwill
	£
Cost	
As at 1 June 2023	30,000
As at 31 May 2024	30,000
Amortisation	
As at 1 June 2023	30,000
As at 31 May 2024	30,000
Net Book Value	
As at 31 May 2024	-
As at 1 June 2023	-

5. Tangible Assets

	Plant & Machinery	Motor Vehicles	Fixtures & Fittings	Total
	£	£	£	£
Cost				
As at 1 June 2023	16,376	48,775	8,947	74,098
Additions	-	14,000	998	14,998
Disposals	-	(7,006)	-	(7,006)
As at 31 May 2024	16,376	55,769	9,945	82,090
Depreciation				
As at 1 June 2023	15,645	45,628	5,048	66,321
Provided during the period	183	903	1,079	2,165
Disposals	-	(6,305)	-	(6,305)
As at 31 May 2024	15,828	40,226	6,127	62,181
Net Book Value				
As at 31 May 2024	548	15,543	3,818	19,909
As at 1 June 2023	731	3,147	3,899	7,777

6. Stocks

	2024	2023
	£	£
Finished goods	4,950	5,750

7. Debtors

	2024	2023
	£	£
Due within one year		
Trade debtors	127,828	143,427
Other debtors	2,840	6,513
	130,668	149,940

8. Creditors: Amounts Falling Due Within One Year

	2024	2023
	£	£
Trade creditors	37,781	29,386
Bank loans and overdrafts	4,259	4,259
Other creditors	60,004	104,038
Taxation and social security	82,850	72,577
	184,894	210,260

9. Creditors: Amounts Falling Due After More Than One Year

	2024	2023
	£	£
Bank loans	4,661	8,622

10. Share Capital

	2024	2023
	£	£
Allotted, Called up and fully paid	200	200

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.