REGISTERED NUMBER: SC338421 (Scotland)

FINANCIAL STATEMENTS

FOR THE PERIOD 1 JULY 2020 TO 31 DECEMBER 2021

FOR

CALEDONIA WASHROOM SERVICES LTD.

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For The Period 1 July 2020 to 31 December 2021

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COMPANY INFORMATION
For The Period 1 July 2020 to 31 December 2021

DIRECTORS:	R Guice C L Grant
REGISTERED OFFICE:	Unit 3 Cocklaw Street Kelty KY4 0DT
REGISTERED NUMBER:	SC338421 (Scotland)
AUDITORS:	Fortus Audit LLP Chartered Accountants & Statutory Auditor 31 High View Close Hamilton Office Park Leicester Leicestershire LE4 9LJ

BALANCE SHEET
31 December 2021

	Notes	2021 £	£	2020 £	£
FIXED ASSETS					
Tangible assets	4		-		83,974
CURRENT ASSETS					
Stocks	5	-		114,059	
Debtors	6	100		237,091	
Cash at bank and in hand		-		43,776	
		100		394,926	
CREDITORS					
Amounts falling due within one year	7	-		288,436	
NET CURRENT ASSETS			100		106,490
TOTAL ASSETS LESS CURRENT LIABILITIES			100		190,464
CREDITORS					
Amounts falling due after more than one year	8		-		(54,699)
PROVISIONS FOR LIABILITIES	9		-		(15,955)
NET ASSETS			100		119,810
CAPITAL AND RESERVES					
Called up share capital	10		86		86
Capital redemption reserve			14		14
Retained earnings			-		119,710
SHAREHOLDERS' FUNDS			100		119,810

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

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 19 October 2022 and were signed on its behalf by:

C L Grant - Director

The notes form part of these financial statements

1. STATUTORY INFORMATION

Caledonia Washroom Services Ltd. is a private company, limited by shares , registered in Scotland. 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 aoplicable 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.

Related party exemption
The company has taken advantage of exemption, under the terms of Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland', not to disclose related party transactions with wholly owned subsidiaries within the group.

Turnover
Turnover is measured at the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes.

Tangible fixed assets
Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life or, if held under a finance lease, over the lease term, whichever is the shorter.

Plant and machinery	- 25% on reducing balance
Fixtures and fittings	- 25% on reducing balance
Motor vehicles	- 25% on reducing balance
Computer equipment	- 25% on reducing balance

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

Taxation
Taxation for the period 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 period 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.

2. **ACCOUNTING POLICIES - continued**

Hire purchase and leasing commitments
Assets obtained under hire purchase contracts or finance leases are capitalised in the balance sheet. Those held under hire purchase contracts are depreciated over their estimated useful lives. Those held under finance leases are depreciated over their estimated useful lives or the lease term, whichever is the shorter.

The interest element of these obligations is charged to profit or loss over the relevant period. The capital element of the future payments is treated as a liability.

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 period was 7 (2020 - 8) .

4. **TANGIBLE FIXED ASSETS**

	Plant and machinery £	Fixtures and fittings £	Motor vehicles £	Computer equipment £	Totals £
COST					
At 1 July 2020	71,953	552	89,592	6,904	169,001
Additions	17,923	-	-	-	17,923
Reclassification/transfer	(89,876)	(552)	(89,592)	(6,904)	(186,924)
At 31 December 2021	-	-	-	-	-
DEPRECIATION					
At 1 July 2020	49,474	138	30,459	4,956	85,027
Charge for period	10,101	104	14,783	487	25,475
Reclassification/transfer	(59,575)	(242)	(45,242)	(5,443)	(110,502)
At 31 December 2021	-	-	-	-	-
NET BOOK VALUE					
At 31 December 2021	-	-	-	-	-
At 30 June 2020	22,479	414	59,133	1,948	83,974

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4. **TANGIBLE FIXED ASSETS - continued**

Fixed assets, included in the above, which are held under hire purchase contracts are as follows:

	Motor vehicles £
COST	
At 1 July 2020	89,592
Reclassification/transfer	(89,592)
At 31 December 2021	-
DEPRECIATION	
At 1 July 2020	30,459
Charge for period	14,783
Reclassification/transfer	(45,242)
At 31 December 2021	-
NET BOOK VALUE	
At 31 December 2021	-
At 30 June 2020	59,133

5. **STOCKS**

	2021 £	2020 £
Finished goods	-	114,059

6. **DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2021 £	2020 £
Trade debtors	-	152,839
Amounts owed by group undertakings	100	-
Amounts owed by associates	-	8,572
Other debtors	-	1,667
Directors' loan accounts	-	64,637
Tax	-	9,376
	100	237,091

7. **CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2021 £	2020 £
Bank loans and overdrafts	-	56,000
Hire purchase contracts	-	16,790
Trade creditors	-	168,655
Amounts owed to group undertakings	-	1
Corporation tax	-	23,858
Socia security and other taxes	-	2,865
VAT	-	18,434
Other creditors	-	838
Accrued expenses	-	995
	-	288,436

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8. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	2021	2020
	£	£
Bank loans - 2-5 years	-	21,270
Hire purchase contracts	-	33,429
	-	54,699

9. PROVISIONS FOR LIABILITIES

	2021	2020
	£	£
Deferred tax	-	15,955

	Deferred tax
	£
Balance at 1 July 2020	15,955
Credit to Income Statement during period	(15,955)
Balance at 31 December 2021	-

10. CALLED UP SHARE CAPITAL

Allotted, issued and fully paid:

Number:	Class:	Nominal value:	2021	2020
			£	£
86	Ordinary	1	86	100

11. DISCLOSURE UNDER SECTION 444(5B) OF THE COMPANIES ACT 2006

The Report of the Auditors was unqualified.

Richard Buckby FCA (Senior Statutory Auditor)
for and on behalf of Fortus Audit LLP

12. DIRECTORS' ADVANCES, CREDITS AND GUARANTEES

The following advances and credits to a director subsisted during the period ended 31 December 2021 and the year ended 30 June 2020:

	2021	2020
	£	£
I Stewart		
Balance outstanding at start of period	63,835	1,909
Amounts advanced	35,803	97,114
Amounts repaid	(99,638)	(35,188)
Amounts written off	-	-
Amounts waived	-	-
Balance outstanding at end of period	-	63,835

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13. ULTIMATE CONTROLLING PARTY

The immediate parent company is Citron Hygiene UK Limited (incorporated in England).

Citron Hygiene LP (incorporated in Canada) is regarded by the directors as being the company's ultimate controlling party. The ultimate parent company's financial statements are available upon request from Citron Hygiene LP Head Office, Toronto, ON L3R 3L5.

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.