

FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022
FOR
CALEDONIA WASHROOM SERVICES LTD.

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For The Year Ended 31 December 2022

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CALEDONIA WASHROOM SERVICES LTD.

COMPANY INFORMATION
For The Year Ended 31 December 2022

DIRECTORS:

C L Grant
R Guice

REGISTERED OFFICE:

Unit 3 Cocklaw Street
Kelty
KY4 0DT

REGISTERED NUMBER:

SC338421 (Scotland)

AUDITORS:

TC Group
31 High View Close
Hamilton Office Park
Leicester
Leicestershire
LE4 9LJ

BALANCE SHEET
31 December 2022

	Notes	2022 £	2021 £
CURRENT ASSETS			
Debtors	4	<u>100</u>	<u>100</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>100</u>	<u>100</u>
CAPITAL AND RESERVES			
Called up share capital	5	86	86
Capital redemption reserve		<u>14</u>	<u>14</u>
SHAREHOLDERS' FUNDS		<u>100</u>	<u>100</u>

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 22 December 2023 and were signed on its behalf by:

C L Grant - Director

NOTES TO THE FINANCIAL STATEMENTS
For The Year Ended 31 December 2022

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 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.

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.

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.

3. **EMPLOYEES AND DIRECTORS**

The average number of employees during the year was 2 (2021 - 7) .

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

	2022	2021
	£	£
Amounts owed by group undertakings	<u>100</u>	<u>100</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
For The Year Ended 31 December 2022

5. **CALLED UP SHARE CAPITAL**

Allotted, issued and fully paid:				
Number:	Class:	Nominal value:	2022	2021
			£	£
86	Ordinary	1	<u>86</u>	<u>86</u>

6. **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 TC Group

7. **DIRECTORS' ADVANCES, CREDITS AND GUARANTEES**

The following advances and credits to a director subsisted during the year ended 31 December 2022 and the period ended 31 December 2021:

	2022	2021
	£	£
I Stewart		
Balance outstanding at start of year	-	63,835
Amounts advanced	-	35,803
Amounts repaid	-	(99,638)
Amounts written off	-	-
Amounts waived	-	-
Balance outstanding at end of year	<u>-</u>	<u>-</u>

8. **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.