Registered number: SC425213

AMENDED ACCOUNTS

EASTERN CLEANING LTD
DIRECTORS' REPORT AND
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MAY 2018

Amending:

- The revised accounts replace the original accounts;
- They are now the statutory accounts;
- They have been prepared as at the date of the original accounts, and not as at the date of the revision and accordingly do not deal with events between those dates;

THURSDAY

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COMPANIES HOUSE

Eastern Cleaning Ltd
Directors' Report and Financial Statements
For The Year Ended 31 May 2018

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Eastern Cleaning Ltd
Company Information
For The Year Ended 31 May 2018

Director	Mr Pawel Iwicki
Company Number	SC425213
Registered Office	36 Marchmont Road Edinburgh EH9 1HX

Eastern Cleaning Ltd
Company No. SC425213
Directors' Report For The Year Ended 31 May 2018

The directors present their report and the financial statements for the year ended 31 May 2018.

Statement of Directors' Responsibilities

The directors are responsible for preparing the Directors' Report and the financial statements in accordance with applicable law and regulations.
Company law requires the directors to prepare financial statements for each financial year. Under that law the directors have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under company law the directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the company and of the profit or loss of the company for that period. In preparing the financial statements the directors are required to:

- select suitable accounting policies and then apply them consistently;
- make judgments and accounting estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The directors are responsible for keeping adequate accounting records that are sufficient to show and explain the company's transactions and disclose with reasonable accuracy at any time the financial position of the company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Directors

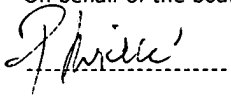
The directors who held office during the year were as follows:

Mr Lukasz Iwicki	APPOINTED	01/09/2017
Ms Ewelina Klimek	APPOINTED	01/10/2017
Mr Pawel Iwicki		

Small Company Rules

This report has 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.

On behalf of the board



Mr Pawel Iwicki

10 December 2019

Eastern Cleaning Ltd
Profit and Loss Account
For The Year Ended 31 May 2018

	Notes	2018 £	2017 £
TURNOVER		351,311	117,858
Cost of sales		(208,900)	(20,926)
GROSS PROFIT		142,411	96,932
Distribution costs		(7)	-
Administrative expenses		(81,232)	(79,865)
OPERATING PROFIT		61,172	17,067
Other interest receivable and similar income		519	-
Interest payable and similar charges		(815)	(17,067)
PROFIT BEFORE TAXATION		60,876	-
Tax on Profit		(3,588)	-
PROFIT AFTER TAXATION BEING PROFIT FOR THE FINANCIAL YEAR		57,288	-

The notes on pages 6 to 8 form part of these financial statements.

Eastern Cleaning Ltd
Balance Sheet
As at 31 May 2018

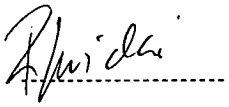
	Notes	2018 £	2018 £	2017 £	2017 £
FIXED ASSETS					
Tangible Assets	3		56,645		12,861
			56,645		12,861
CURRENT ASSETS					
Debtors	4	-		5,010	
Cash at bank and in hand		72,073		151	
		72,073		5,161	
Creditors: Amounts Falling Due Within One Year	5	(68,977)		(12,569)	
NET CURRENT ASSETS (LIABILITIES)			3,096		(7,408)
TOTAL ASSETS LESS CURRENT LIABILITIES			59,741		5,453
NET ASSETS			59,741		5,453
CAPITAL AND RESERVES					
Called up share capital	6		1		1
Profit and Loss Account			59,740		5,452
SHAREHOLDERS' FUNDS			59,741		5,453

For the year ending 31 May 2018 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 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 in accordance with the provisions applicable to companies subject to the small companies' regime.

On behalf of the board



Mr Pawel Iwicki

10 December 2019

The notes on pages 6 to 8 form part of these financial statements.

1. Accounting Policies

1.1. Basis of Preparation of Financial Statements

The financial statements are prepared under the historical cost convention and in accordance with the FRS 102 Section 1A Small Entities - The Financial Reporting Standard applicable in the UK and Republic of Ireland and the Companies Act 2006.

1.2. 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.

Sale of goods

Turnover from the sale of goods is recognised when the significant risks and rewards of ownership of the goods has transferred to the buyer. This is usually at the point that the customer has signed for the delivery of the goods.

Rendering of services

Turnover from the rendering of services is recognised by reference to the stage of completion of the contract. The stage of completion of a contract is measured by comparing the costs incurred for work performed to date to the total estimated contract costs. Turnover is only recognised to the extent of recoverable expenses when the outcome of a contract cannot be estimated reliably.

1.3. 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:

Motor Vehicles	4
Computer Equipment	3

1.4. 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 year 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 asset reflects 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. Average Number of Employees

Average number of employees, including directors, during the year was as follows:

3. Tangible Assets

	Motor Vehicles	Computer Equipment	Total
	£	£	£
Cost			
As at 1 June 2017	14,615	-	14,615
Additions	46,483	1,053	47,536
As at 31 May 2018	61,098	1,053	62,151
Depreciation			
As at 1 June 2017	1,754	-	1,754
Provided during the period	3,489	263	3,752
As at 31 May 2018	5,243	263	5,506
Net Book Value			
As at 31 May 2018	55,855	790	56,645
As at 1 June 2017	12,861	-	12,861

4. Debtors

	2018	2017
	£	£
Due within one year		
Trade debtors	-	5,010
	-	5,010

5. Creditors: Amounts Falling Due Within One Year

	2018	2017
	£	£
Bank loans and overdrafts	-	12,569
Corporation tax	3,588	-
Other taxes and social security	917	-
Amounts owed to related parties	64,472	-
	68,977	12,569

6. Share Capital

	2018	2017
Allotted, Called up and fully paid	1	1

7. **General Information**

Eastern Cleaning Ltd is a private company, limited by shares, incorporated in Scotland, registered number SC425213. The registered office is 36 Marchmont Road, Edinburgh, EH9 1HX.

Eastern Cleaning Ltd
Trading Profit and Loss Account
For The Year Ended 31 May 2018

	2018		2017	
	£	£	£	£
TURNOVER				
Sales		343,331		117,858
Other trading income		7,980		-
		351,311		117,858
COST OF SALES				
Purchases	17,909		20,926	
Subcontractor costs	182,193		-	
Other direct costs	8,798		-	
		(208,900)		(20,926)
GROSS PROFIT		142,411		96,932
Distribution Costs				
Courier services	7		-	
		(7)		-
Administrative Expenses				
Directors' salaries	12,780		4,820	
Wages and salaries	26,608		54,502	
Employers pensions - defined contributions scheme	175		-	
Staff welfare	1,304		280	
Travel and subsistence expenses	1,810		762	
Rent	4,641		-	
Light and heat	(210)		-	
Repairs and maintenance	1,486		-	
Hire and leasing of plant, equipment and vehicles	586		-	
Vehicle running costs	12,720		12,101	
Computer software, consumables and maintenance	487		-	
Insurance	7,509		-	
Printing, postage and stationery	94		-	
Advertising and marketing costs	225		-	
Telecommunications and data costs	2,084		6,900	
Accountancy fees	2,188		500	
Legal fees	75		-	
Subscriptions	522		-	
Other office costs	863		-	
Depreciation	3,753		-	
Entertaining	1,228		-	
Sundry expenses	304		-	

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		(81,232)		(79,865)
OPERATING PROFIT		61,172		17,067
Other interest receivable and similar income				
Other interest receivable	519		-	
		519		-
Interest payable and similar expenses				
Bank interest payable	-		17,067	
Bank charges	815		-	
		(815)		(17,067)
PROFIT BEFORE TAXATION		60,876		-
Tax on Profit				
Corporation tax charge	3,588		-	
		(3,588)		-
PROFIT AFTER TAXATION BEING PROFIT FOR THE FINANCIAL YEAR		57,288		-