

REGISTERED NUMBER: 03336706 (England and Wales)

Unaudited Financial Statements for the Year Ended 31 March 2018

for

Command Pest Control Limited

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for the year ended 31 March 2018**

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Command Pest Control Limited

**Company Information
for the year ended 31 March 2018**

DIRECTOR: M Ward

REGISTERED OFFICE: Command House
Church Lane
Preston St Mary
Sudbury
Suffolk
CO10 9NQ

REGISTERED NUMBER: 03336706 (England and Wales)

ACCOUNTANTS: FWD Accounts Limited
7 Forbes Business Centre
Kempson Way
Bury St Edmunds
Suffolk
IP32 7AR

Balance Sheet
31 March 2018

	Notes	31/3/18 £	£	31/3/17 £	£
FIXED ASSETS					
Intangible assets	4		-		-
Tangible assets	5		354,533		365,833
			<u>354,533</u>		<u>365,833</u>
CURRENT ASSETS					
Stocks	6	176,430		166,288	
Debtors	7	983,769		876,249	
Cash at bank and in hand		<u>971,707</u>		<u>691,356</u>	
		2,131,906		1,733,893	
CREDITORS					
Amounts falling due within one year	8	<u>461,933</u>		<u>496,687</u>	
NET CURRENT ASSETS			<u>1,669,973</u>		<u>1,237,206</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			<u>2,024,506</u>		<u>1,603,039</u>
PROVISIONS FOR LIABILITIES			<u>36,558</u>		<u>39,916</u>
NET ASSETS			<u><u>1,987,948</u></u>		<u><u>1,563,123</u></u>
CAPITAL AND RESERVES					
Called up share capital	9		2		2
Retained earnings			<u>1,987,946</u>		<u>1,563,121</u>
SHAREHOLDERS' FUNDS			<u><u>1,987,948</u></u>		<u><u>1,563,123</u></u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2018.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2018 in accordance with Section 476 of the Companies Act 2006.

The director acknowledges his responsibilities for:

- (a) ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of each financial year and of its profit or loss for each financial year in accordance with the requirements of Sections 394 and 395
- (b) and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

The financial statements have been prepared and delivered in accordance with the provisions of Part 15 of the Companies Act 2006 relating to small companies.

In accordance with Section 444 of the Companies Act 2006, the Income Statement has not been delivered.

The financial statements were approved by the director on 21 December 2018 and were signed by:

M Ward - Director

**Notes to the Financial Statements
for the year ended 31 March 2018**

1. STATUTORY INFORMATION

Command Pest Control Limited is a private company, limited by shares, registered in England and Wales. 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 the provisions of Section 1A "Small Entities" of Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Turnover

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

Goodwill

Purchased goodwill is amortised on a straight line basis over its estimated useful life.

Intangible assets

Intangible assets are initially measured at cost. After initial recognition, intangible assets are measured at cost less any accumulated amortisation and any accumulated impairment losses.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Freehold property	- 33% on cost and 25% on reducing balance
Improvements to property	- 20% on cost
Plant and machinery	- at varying rates on cost
Motor vehicles	- 25% on cost

No depreciation is provided on freehold properties which is a departure from the requirements of the Companies Act 2006. In the opinion of the director these properties are held primarily for their investment potential and so their current value is of more significance than any measure of consumption and to depreciate them would not give a true and fair view.

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 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.

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.

Notes to the Financial Statements - continued
for the year ended 31 March 2018

3. **EMPLOYEES AND DIRECTORS**

The average number of employees during the year was 73 (2017 - 75) .

4. **INTANGIBLE FIXED ASSETS**

	Goodwill £
COST	
At 1 April 2017	
and 31 March 2018	<u>52,250</u>
AMORTISATION	
At 1 April 2017	
and 31 March 2018	<u>52,250</u>
NET BOOK VALUE	
At 31 March 2018	<u>-</u>
At 31 March 2017	<u>-</u>

5. **TANGIBLE FIXED ASSETS**

	Freehold property £	Improvements to property £	Plant and machinery £	Motor vehicles £	Totals £
COST					
At 1 April 2017	122,790	81,296	128,430	804,399	1,136,915
Additions	-	-	14,352	121,249	135,601
Disposals	-	-	-	(58,363)	(58,363)
At 31 March 2018	<u>122,790</u>	<u>81,296</u>	<u>142,782</u>	<u>867,285</u>	<u>1,214,153</u>
DEPRECIATION					
At 1 April 2017	-	48,339	107,854	614,889	771,082
Charge for year	-	16,259	12,228	118,414	146,901
Eliminated on disposal	-	-	-	(58,363)	(58,363)
At 31 March 2018	<u>-</u>	<u>64,598</u>	<u>120,082</u>	<u>674,940</u>	<u>859,620</u>
NET BOOK VALUE					
At 31 March 2018	<u>122,790</u>	<u>16,698</u>	<u>22,700</u>	<u>192,345</u>	<u>354,533</u>
At 31 March 2017	<u>122,790</u>	<u>32,957</u>	<u>20,576</u>	<u>189,510</u>	<u>365,833</u>

6. **STOCKS**

	31/3/18 £	31/3/17 £
Stocks	<u>176,430</u>	<u>166,288</u>

Notes to the Financial Statements - continued
for the year ended 31 March 2018

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

	31/3/18	31/3/17
	£	£
Trade debtors	628,914	673,388
Other debtors	38,814	26,606
Other loans receivable	312,378	171,414
Prepayments and accrued income	3,663	4,841
	<u>983,769</u>	<u>876,249</u>

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

	31/3/18	31/3/17
	£	£
Trade creditors	165,404	189,381
Tax	108,388	102,857
Social security and other taxes	37,122	41,464
VAT	112,149	115,145
Other creditors	1,212	3,316
Directors' current accounts	11,851	15,624
Accrued expenses	25,807	28,900
	<u>461,933</u>	<u>496,687</u>

9. **CALLED UP SHARE CAPITAL**

Allotted, issued and fully paid:		Nominal value:	31/3/18	31/3/17
Number:	Class:		£	£
2	Ordinary	1	<u>2</u>	<u>2</u>

10. **ULTIMATE CONTROLLING PARTY**

Mr M Ward is considered to be the ultimate controlling party by virtue of his 100% shareholding in the company.

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.