

Unaudited Financial Statements for the Year Ended 31 March 2021

for

Command Pest Control Limited

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for the year ended 31 March 2021**

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Command Pest Control Limited

**Company Information
for the year ended 31 March 2021**

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 2021

	Notes	31/3/21 £	£	31/3/20 £	£
FIXED ASSETS					
Intangible assets	3		-		5,500
Tangible assets	4		<u>433,371</u>		<u>404,234</u>
			433,371		409,734
CURRENT ASSETS					
Stocks	5	152,499		143,884	
Debtors	6	1,716,876		1,577,655	
Cash at bank and in hand		<u>1,675,960</u>		<u>1,085,245</u>	
		3,545,335		2,806,784	
CREDITORS					
Amounts falling due within one year	7	<u>661,222</u>		<u>438,812</u>	
NET CURRENT ASSETS			<u>2,884,113</u>		<u>2,367,972</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			<u>3,317,484</u>		<u>2,777,706</u>
PROVISIONS FOR LIABILITIES			<u>58,952</u>		<u>53,047</u>
NET ASSETS			<u>3,258,532</u>		<u>2,724,659</u>
CAPITAL AND RESERVES					
Called up share capital	8		2		2
Retained earnings			<u>3,258,530</u>		<u>2,724,657</u>
SHAREHOLDERS' FUNDS			<u>3,258,532</u>		<u>2,724,659</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2021.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2021 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
- (b) 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 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 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 director and authorised for issue on 17 December 2021 and were signed by:

M Ward - Director

**Notes to the Financial Statements
for the year ended 31 March 2021**

1. 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.

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	- Straight line over 50 years
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.

2. EMPLOYEES AND DIRECTORS

The average number of employees during the year was 78 (2020 - 63) .

Notes to the Financial Statements - continued
for the year ended 31 March 2021

3. INTANGIBLE FIXED ASSETS

COST

At 1 April 2020
and 31 March 2021

Goodwill
£

87,250

AMORTISATION

At 1 April 2020
Amortisation for year
At 31 March 2021

81,750

5,500

87,250

NET BOOK VALUE

At 31 March 2021
At 31 March 2020

-

5,500

4. TANGIBLE FIXED ASSETS

	Freehold property £	Improvements to property £	Plant and machinery £	Motor vehicles £	Totals £
COST					
At 1 April 2020	122,790	84,646	167,898	1,083,012	1,458,346
Additions	-	-	15,350	184,126	199,476
Disposals	-	-	-	(188,888)	(188,888)
At 31 March 2021	122,790	84,646	183,248	1,078,250	1,468,934
DEPRECIATION					
At 1 April 2020	-	82,413	139,300	832,399	1,054,112
Charge for year	-	1,117	9,933	159,289	170,339
Eliminated on disposal	-	-	-	(188,888)	(188,888)
At 31 March 2021	-	83,530	149,233	802,800	1,035,563
NET BOOK VALUE					
At 31 March 2021	122,790	1,116	34,015	275,450	433,371
At 31 March 2020	122,790	2,233	28,598	250,613	404,234

5. STOCKS

	31/3/21 £	31/3/20 £
Stocks	152,499	143,884

Notes to the Financial Statements - continued
for the year ended 31 March 2021

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

	31/3/21	31/3/20
	£	£
Trade debtors	619,473	616,346
Other debtors	69,807	72,482
Other loans receivable	987,112	484,976
Loan to related company	24,290	393,785
Directors' current accounts	-	102
Prepayments and accrued income	16,194	9,964
	<u>1,716,876</u>	<u>1,577,655</u>

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

	31/3/21	31/3/20
	£	£
Trade creditors	320,690	128,285
Tax	132,957	115,605
Social security and other taxes	35,846	41,961
VAT	103,140	118,227
Other creditors	19,954	1,380
Pension creditor	7,777	8,996
Directors' current accounts	2,934	-
Accrued expenses	37,924	24,358
	<u>661,222</u>	<u>438,812</u>

8. **CALLED UP SHARE CAPITAL**

Allotted, issued and fully paid:			31/3/21	31/3/20
Number:	Class:	Nominal value:	£	£
2	Ordinary	1	<u>2</u>	<u>2</u>

9. **DIRECTOR'S ADVANCES, CREDITS AND GUARANTEES**

The following advances and credits to a director subsisted during the years ended 31 March 2021 and 31 March 2020:

	31/3/21	31/3/20
	£	£
M Ward		
Balance outstanding at start of year	102	-
Amounts advanced	-	102
Amounts repaid	(2,676)	-
Amounts written off	-	-
Amounts waived	-	-
Balance outstanding at end of year	<u>(2,574)</u>	<u>102</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.