

Registered number

05945279

Pest Line Limited

Filleted Accounts

30 September 2018

Pest Line Limited**Registered number:** 05945279**Balance Sheet****as at 30 September 2018**

	Notes	2018	2017
		£	£
Fixed assets			
Tangible assets	2	27,075	14,840
Current assets			
Stocks		545	620
Cash at bank and in hand		34,988	32,447
		<u>35,533</u>	<u>33,067</u>
Creditors: amounts falling due within one year	3	(6,269)	(15,625)
Net current assets		<u>29,264</u>	<u>17,442</u>
Total assets less current liabilities		<u>56,339</u>	<u>32,282</u>
Creditors: amounts falling due after more than one year	4	(15,000)	-
Net assets		<u>41,339</u>	<u>32,282</u>
Capital and reserves			
Called up share capital		100	100
Profit and loss account		41,239	32,182
Shareholder's funds		<u>41,339</u>	<u>32,282</u>

The director is satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

The member has not required the company to obtain an audit in accordance with section 476 of the Act.

The director acknowledges his responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The accounts have been prepared and delivered in accordance with the special provisions applicable to companies subject to the small companies regime. The profit and loss account has not been delivered to the Registrar of Companies.

Mr. Ahmet Baletti

Director

Approved by the board on 28 December 2018

Pest Line Limited
Notes to the Accounts
for the year ended 30 September 2018

1 Accounting policies

Basis of preparation

The accounts have been prepared under the historical cost convention and in accordance with FRS 102, The Financial Reporting Standard applicable in the UK and Republic of Ireland (as applied to small entities by section 1A of the standard).

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 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.

Tangible fixed assets

Tangible fixed assets are measured at cost less accumulative depreciation and any accumulative impairment losses. Depreciation is provided on tangible fixed assets, at rates calculated to write off the cost, less estimated residual value, of each asset evenly over its expected useful life.

Motor vehicles	8% Reducing balance
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Stocks

Stocks are measured at the lower of cost and estimated selling price less costs to complete and sell. Cost is determined using the first in first out method. The carrying amount of stock sold is recognised as an expense in the period in which the related revenue is recognised.

Creditors

Short term creditors are measured at transaction price (which is usually the invoice price).

Taxation

A corporation tax liability is recognised for the tax payable on the taxable profit . Corporation tax

liability is not discounted.

2 Tangible fixed assets

	Motor vehicles £
Cost	
At 1 October 2017	21,055
Additions	16,552
Disposals	(6,000)
At 30 September 2018	<u>31,607</u>
Depreciation	
At 1 October 2017	6,215
Charge for the year	2,354
On disposals	(4,037)
At 30 September 2018	<u>4,532</u>
Net book value	
At 30 September 2018	<u>27,075</u>
At 30 September 2017	<u>14,840</u>

3 Creditors: amounts falling due within one year	2018	2017
	£	£
Corporation tax	4,569	5,065
Other taxes and social security costs	380	140
Other creditors	1,320	10,420
	<u>6,269</u>	<u>15,625</u>

4 Creditors: amounts falling due after one year	2018	2017
	£	£
Other creditors	<u>15,000</u>	<u>-</u>

5 Other information

Pest Line Limited is a private company limited by shares and incorporated in England. Its registered office is:

74 Firs Park Avenue
London
N21 2PT

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.