

Registered number  
05945279

Pest Line Limited

Filleterd Accounts

30 September 2021

**Pest Line Limited****Registered number:** 05945279**Balance Sheet****as at 30 September 2021**

|  | Notes | 2021<br>£      | 2020<br>£     |
|--|-------|----------------|---------------|
| <b>Fixed assets</b>  |       |                |               |
| Tangible assets  | 3     | 14,928         | 18,205        |
| <b>Current assets</b>  |       |                |               |
| Stocks   |       | 325            | 450           |
| Cash at bank and in hand                                       |       | 152,265        | 63,172        |
|  |       | <u>152,590</u> | <u>63,622</u> |
| <b>Creditors: amounts falling due within one year</b>          | 4     | (23,579)       | (25,566)      |
| <b>Net current assets</b>                                      |       | <u>129,011</u> | <u>38,056</u> |
| <b>Total assets less current liabilities</b>                   |       | <u>143,939</u> | <u>56,261</u> |
| <b>Creditors: amounts falling due after more than one year</b> | 5     | (85,000)       | (21,000)      |
| <b>Net assets</b>  |       | <u>58,939</u>  | <u>35,261</u> |
| <b>Capital and reserves</b>                                    |       |                |               |
| Called up share capital  |       | 100            | 100           |
| Profit and loss account  |       | 58,839         | 35,161        |
| <b>Shareholders' funds</b>                                     |       | <u>58,939</u>  | <u>35,261</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 members have 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 6 May 2022

**Pest Line Limited**  
**Notes to the Accounts**  
**for the year ended 30 September 2021**

**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 |
|----------------|---------------------|

***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.

|   | Number        | Number                |
|---|---------------|-----------------------|
| Average number of persons employed by the company       | <u>4</u>      | <u>4</u>              |
| <b>3 Tangible fixed assets</b>                          |               |                       |
|   |               | <b>Motor vehicles</b> |
|   |               | <b>£</b>              |
| <b>Cost</b>   |               |                       |
| At 1 October 2020                                       |               | 31,607                |
| At 30 September 2021                                    |               | <u>31,607</u>         |
| <b>Depreciation</b>                                     |               |                       |
| At 1 October 2020                                       |               | 13,402                |
| Charge for the year                                     |               | <u>3,277</u>          |
| At 30 September 2021                                    |               | <u>16,679</u>         |
| <b>Net book value</b>                                   |               |                       |
| At 30 September 2021                                    |               | <u>14,928</u>         |
| At 30 September 2020                                    |               | 18,205                |
| <b>4 Creditors: amounts falling due within one year</b> |               |                       |
|   | <b>2021</b>   | <b>2020</b>           |
|   | <b>£</b>      | <b>£</b>              |
| Trade creditors   | 889           | 1,169                 |
| Corporation tax   | 10,270        | 4,005                 |
| Other taxes and social security costs                   | 420           | 392                   |
| Other creditors   | <u>12,000</u> | <u>20,000</u>         |
|   | <u>23,579</u> | <u>25,566</u>         |
| <b>5 Creditors: amounts falling due after one year</b>  |               |                       |
|   | <b>2021</b>   | <b>2020</b>           |
|   | <b>£</b>      | <b>£</b>              |
| Other creditors   | <u>85,000</u> | <u>21,000</u>         |
| <b>6 Other information</b>                              |               |                       |

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

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