

Registered Number 06963168

A J PEST CONTROL LTD

Abbreviated Accounts

31 July 2016

Abbreviated Balance Sheet as at 31 July 2016

	Notes	2016 £	2015 £
Fixed assets			
Tangible assets	2	8,557	11,410
		<u>8,557</u>	<u>11,410</u>
Current assets			
Stocks		2,133	3,338
Debtors		5,412	4,552
Cash at bank and in hand		3,840	3,578
		<u>11,385</u>	<u>11,468</u>
Creditors: amounts falling due within one year		(15,993)	(16,011)
Net current assets (liabilities)		<u>(4,608)</u>	<u>(4,543)</u>
Total assets less current liabilities		<u>3,949</u>	<u>6,867</u>
Creditors: amounts falling due after more than one year		(1,720)	(2,269)
Total net assets (liabilities)		<u>2,229</u>	<u>4,598</u>
Capital and reserves			
Called up share capital	3	2	2
Other reserves		1,711	2,282
Profit and loss account		516	2,314
Shareholders' funds		<u>2,229</u>	<u>4,598</u>

- For the year ending 31 July 2016 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.
- 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.

Approved by the Board on 9 December 2016

And signed on their behalf by:

Andrew Gilling, Director

Notes to the Abbreviated Accounts for the period ended 31 July 2016**1 Accounting Policies****Basis of measurement and preparation of accounts**

The accounts have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities effective April 2008.

Turnover policy

Turnover is the sum of invoiced sales, excluding VAT

Tangible assets depreciation policy

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class Depreciation method and rate

Plant and machinery 25% reducing balance

Vehicles 25% reducing balance

Office equipment 25% reducing balance

Other accounting policies

Stock

Stock is valued at the lower of cost or net realisable value.

Deferred tax

Deferred tax is recognised, without discounting, in respect of all timing differences between the treatment of certain items for taxation and accounting purposes, which have arisen but not reversed by the balance sheet date, except as required by the FRSSE.

Deferred tax is measured at the rates that are expected to apply in the periods when the timing differences are expected to reverse, based on the tax rates and law enacted at the balance sheet date.

Hire purchase and leasing

Assets held under finance leases, which are leases where substantially all the risks and rewards of ownership of the asset have passed to the company, are capitalised in the balance sheet as tangible fixed assets and are depreciated over the shorter of the lease term and their useful lives. The capital elements of future obligations under the leases are included as liabilities in the balance sheet. The interest element of the rental obligation is charged to the profit and loss account over the period of the lease and represents a constant proportion of the balance of capital repayments outstanding.

Assets held under hire purchase agreements are capitalised as tangible fixed assets and are depreciated over the shorter of the lease term and their useful lives. The capital element of future finance payments is included within creditors. Finance charges are allocated to accounting periods over the length of the contract and represent a constant proportion of the balance of capital repayments outstanding.

2 Tangible fixed assets

£

Cost

At 1 August 2015

23,452

Additions	-
Disposals	-
Revaluations	-
Transfers	-
At 31 July 2016	<u>23,452</u>

Depreciation

At 1 August 2015	12,042
Charge for the year	2,853
On disposals	-
At 31 July 2016	<u>14,895</u>

Net book values

At 31 July 2016	<u>8,557</u>
At 31 July 2015	<u>11,410</u>

3 Called Up Share Capital

Allotted, called up and fully paid:

	<i>2016</i>	<i>2015</i>
	£	£
2 Ordinary shares of £1 each	2	2

4 Transactions with directors

Name of director receiving advance or credit:	Andrew Gilling
Description of the transaction:	Amount due to the director, interest free
Balance at 1 August 2015:	£ 6,085
Advances or credits made:	£ 253
Advances or credits repaid:	-
Balance at 31 July 2016:	<u>£ 6,338</u>

Name of director receiving advance or credit:	Jane Collins
Description of the transaction:	Amount due to the director, interest free
Balance at 1 August 2015:	£ 3,593
Advances or credits made:	-
Advances or credits repaid:	<u>£ 2,257</u>
Balance at 31 July 2016:	<u>£ 1,336</u>

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