

Registration number: 8060567

# Bristol Pest Control Limited

Annual Report and Unaudited Abridged Financial Statements  
for the Year Ended 31 March 2017

West & Co Accountants & Tax Advisors

Leigh Court Business Centre

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Abbots Leigh

Bristol

BS8 3RA

# **Bristol Pest Control Limited**

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**Bristol Pest Control Limited**  
**(Registration number: 8060567)**  
**Abridged Balance Sheet as at 31 March 2017**

	Note	2017 £	2016 £
<b>Fixed assets</b>			
Intangible assets	<u>4</u>	3,000	6,000
Tangible assets	<u>5</u>	19,199	7,797
		<u>22,199</u>	<u>13,797</u>
<b>Current assets</b>			
Stocks	<u>6</u>	500	380
Debtors		27,031	15,991
Cash at bank and in hand		18,066	14,248
		45,597	30,619
<b>Prepayments and accrued income</b>		233	238
<b>Creditors: Amounts falling due within one year</b>		<u>(42,109)</u>	<u>(33,455)</u>
<b>Net current assets/(liabilities)</b>		<u>3,721</u>	<u>(2,598)</u>
<b>Total assets less current liabilities</b>		25,920	11,199
<b>Creditors: Amounts falling due after more than one year</b>		(14,564)	(6,350)
<b>Provisions for liabilities</b>		(64)	-
<b>Accruals and deferred income</b>		<u>(850)</u>	<u>(600)</u>
<b>Net assets</b>		<u>10,442</u>	<u>4,249</u>
<b>Capital and reserves</b>			
Called up share capital		1	1
Profit and loss account		<u>10,441</u>	<u>4,248</u>
<b>Total equity</b>		<u>10,442</u>	<u>4,249</u>

For the financial year ending 31 March 2017 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Director's responsibilities:

- The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The director acknowledges his responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These financial statements have been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006.

These financial statements have been delivered in accordance with the provisions applicable to companies subject to the small companies regime and the option not to file the Profit and Loss Account has been taken.

The notes on pages 3 to 7 form an integral part of these abridged financial statements.

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**Bristol Pest Control Limited**

**(Registration number: 8060567)**

**Abridged Balance Sheet as at 31 March 2017**

All of the company's members have consented to the preparation of an Abridged Balance Sheet in accordance with Section 444(2A) of the Companies Act 2006.

Approved and authorised by the director on 13 December 2017

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Mr I Thomas

Company secretary and director

The notes on pages 3 to 7 form an integral part of these abridged financial statements.  
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# **Bristol Pest Control Limited**

## **Notes to the Abridged Financial Statements for the Year Ended 31 March 2017**

### **1 General information**

The company is a private company limited by share capital, incorporated in England.

The address of its registered office is:

The Cottage  
Bridgwater Road  
Redhill  
Bristol  
North Somerset  
BS40 5TE  
United Kingdom

These financial statements were authorised for issue by the director on 13 December 2017.

### **2 Accounting policies**

#### **Statement of compliance**

These abridged financial statements have been prepared in accordance with Financial Reporting Standard 102 Section 1A - 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006.

#### **Basis of preparation**

The transition to FRS 102 Section 1A has resulted in a small number of changes in accounting policies to those used previously. The nature and impact of these changes have not been material and as such the reported financial performance for the previous period have not been reinstated for the effects of changes in accounting policy arising from the adoption of the new financial reporting standard.

#### **Revenue recognition**

Turnover comprises the fair value of the consideration received or receivable for the sale of goods and provision of services in the ordinary course of the company's activities. Turnover is shown net of sales/value added tax, returns, rebates and discounts.

The company recognises revenue when:

The amount of revenue can be reliably measured;  
it is probable that future economic benefits will flow to the entity;  
and specific criteria have been met for each of the company's activities.

#### **Tax**

The tax expense for the period comprises current and deferred tax. Tax is recognised in profit or loss, except that a change attributable to an item of income or expense recognised as other comprehensive income is also recognised directly in other comprehensive income.

The current income tax charge is calculated on the basis of tax rates and laws that have been enacted or substantively enacted by the reporting date in the countries where the company operates and generates taxable income.

## **Bristol Pest Control Limited**

### **Notes to the Abridged Financial Statements for the Year Ended 31 March 2017**

Deferred tax is recognised in respect of all timing differences between taxable profits and profits reported in the financial statements.

Unrelieved tax losses and other deferred tax assets are recognised when it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits.

Deferred tax is measured using the tax rates and laws that have been enacted or substantively enacted by the reporting date and that are expected to apply to the reversal of the timing difference.

#### **Tangible assets**

Tangible assets are stated in the statement of financial position at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

The cost of tangible assets includes directly attributable incremental costs incurred in their acquisition and installation.

#### **Depreciation**

Depreciation is charged so as to write off the cost of assets, other than land and properties under construction over their estimated useful lives, as follows:

<b>Asset class</b>	<b>Depreciation method and rate</b>
Motor vehicles	Over term of lease
Office equipment	25% straight line basis
Plant and machinery	25% straight line basis

#### **Goodwill**

Goodwill arising on the acquisition of an entity represents the excess of the cost of acquisition over the company's interest in the net fair value of the identifiable assets, liabilities and contingent liabilities of the entity recognised at the date of acquisition. Goodwill is initially recognised as an asset at cost and is subsequently measured at cost less accumulated amortisation and accumulated impairment losses. Goodwill is held in the currency of the acquired entity and revalued to the closing rate at each reporting period date. Goodwill is amortised over its useful life, which shall not exceed ten years if a reliable estimate of the useful life cannot be made.

#### **Amortisation**

Amortisation is provided on intangible assets so as to write off the cost, less any estimated residual value, over their useful life as follows:

<b>Asset class</b>	<b>Amortisation method and rate</b>
Goodwill	20% straight line basis

#### **Stocks**

Stocks are stated at the lower of cost and estimated selling price less costs to complete and sell. Cost is determined using the first-in, first-out (FIFO) method.

The cost of finished goods and work in progress comprises direct materials and, where applicable, direct labour costs and those overheads that have been incurred in bringing the inventories to their present location and condition. At each reporting date, stocks are assessed for impairment. If stocks are impaired, the carrying amount is reduced to its selling price less costs to complete and sell; the impairment loss is recognised immediately in profit or loss.

## **Bristol Pest Control Limited**

### **Notes to the Abridged Financial Statements for the Year Ended 31 March 2017**

#### **Borrowings**

Interest-bearing borrowings are initially recorded at fair value, net of transaction costs. Interest-bearing borrowings are subsequently carried at amortised cost, with the difference between the proceeds, net of transaction costs, and the amount due on redemption being recognised as a charge to the Profit and Loss Account over the period of the relevant borrowing.

Interest expense is recognised on the basis of the effective interest method and is included in interest payable and similar charges.

Borrowings are classified as current liabilities unless the company has an unconditional right to defer settlement of the liability for at least twelve months after the reporting date.

#### **Leases**

Leases are classified as finance leases whenever the terms of the lease transfer substantially all the risks and rewards of ownership to the lessee.

Assets held under finance leases are recognised at the lower of their fair value at inception of the lease and the present value of the minimum lease payments. These assets are depreciated on a straight-line basis over the shorter of the useful life of the asset and the lease term. The corresponding liability to the lessor is included in the Balance Sheet as a finance lease obligation.

Lease payments are apportioned between finance costs in the Profit and Loss Account and reduction of the lease obligation so as to achieve a constant periodic rate of interest on the remaining balance of the liability.

#### **Defined contribution pension obligation**

A defined contribution plan is a pension plan under which fixed contributions are paid into a pension fund and the company has no legal or constructive obligation to pay further contributions even if the fund does not hold sufficient assets to pay all employees the benefits relating to employee service in the current and prior periods.

Contributions to defined contribution plans are recognised as employee benefit expense when they are due. If contribution payments exceed the contribution due for service, the excess is recognised as a prepayment.

#### **3 Staff numbers**

The average number of persons employed by the company (including the director) during the year, was 1 (2016 - 1).



# Bristol Pest Control Limited

## Notes to the Abridged Financial Statements for the Year Ended 31 March 2017

### 4 Intangible assets

	<b>Total £</b>
<b>Cost or valuation</b>	
At 1 April 2016	15,000
At 31 March 2017	15,000
<b>Amortisation</b>	
At 1 April 2016	9,000
Amortisation charge	3,000
At 31 March 2017	12,000
<b>Carrying amount</b>	
At 31 March 2017	3,000
At 31 March 2016	6,000

### 5 Tangible assets

	<b>Total £</b>
<b>Cost or valuation</b>	
At 1 April 2016	25,135
Additions	18,358
Disposals	(19,922)
At 31 March 2017	23,571
<b>Depreciation</b>	
At 1 April 2016	17,338
Charge for the year	6,955
Eliminated on disposal	(19,921)
At 31 March 2017	4,372
<b>Carrying amount</b>	
At 31 March 2017	19,199
At 31 March 2016	7,797

6 Stocks

Other inventories

2017	2016
£	£
500	380

# Bristol Pest Control Limited

## Notes to the Abridged Financial Statements for the Year Ended 31 March 2017

### 7 Share capital

#### Allotted, called up and fully paid shares

	2017		2016	
	No.	£	No.	£
Ordinary share of £1 each	1	1	1	1

### 8 Related party transactions

#### Transactions with directors

	At 1 April 2016 £	Advances to directors £	Other payments made to company by director £	At 31 March 2017 £
<b>2017</b>				
<b>Mr I Thomas</b>				
Loan	24,524	15,000	(10,852)	28,672

	At 1 April 2015 £	Advances to directors £	Other payments made to company by director £	At 31 March 2016 £
<b>2016</b>				
<b>Mr I Thomas</b>				
Loan	17,341	15,000	(7,817)	24,524

#### Dividends paid to directors

	2017 £	2016 £
<b>Mr I Thomas</b>	15,000	15,000

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.