

**Company registration number: 09234406**

**Pestinator UK Ltd**

**Unaudited filleted financial statements**

**31 August 2022**

## **Pestinator UK Ltd**

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**Pestinator UK Ltd**

**Directors and other information**

<b>Director</b>	Mr Luke John Stanley
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<b>Company number</b>	09234406
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<b>Registered office</b>	Hunters Moon Crowhall Lane Benington Boston PE22 0DP
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<b>Business address</b>	Hunters Moon Crowhall Lane Benington Boston PE22 0DP
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<b>Accountants</b>	Lister & Co 75 High Street Boston Lincs PE21 8SX
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**Pestinator UK Ltd**

**Report to the director on the preparation of the  
unaudited statutory financial statements of Pestinator UK Ltd  
Year ended 31 August 2022**

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the financial statements of Pestinator UK Ltd for the year ended 31 August 2022 which comprise the statement of financial position and related notes from the company's accounting records and from information and explanations you have given us.

As a practising member firm of the Association of Chartered Certified Accountants, we are subject to its ethical and other professional requirements which are detailed at <http://www.accaglobal.com/en/member/professional-standards/rules-standards/acca-rulebook.html>.

This report is made solely to the director of Pestinator UK Ltd, as a body, in accordance with the terms of our engagement letter. Our work has been undertaken solely to prepare for your approval the financial statements of Pestinator UK Ltd and state those matters that we have agreed to state to them, as a body, in this report in accordance with the requirements of the Association of Chartered Certified Accountants as detailed at [http://www.accaglobal.com/content/dam/ACCA\\_Global/Technical/fact/technical-factsheet-163.pdf](http://www.accaglobal.com/content/dam/ACCA_Global/Technical/fact/technical-factsheet-163.pdf). To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Pestinator UK Ltd and its director as a body for our work or for this report.

It is your duty to ensure that Pestinator UK Ltd has kept adequate accounting records and to prepare statutory financial statements that give a true and fair view of the assets, liabilities, financial position and profit of Pestinator UK Ltd. You consider that Pestinator UK Ltd is exempt from the statutory audit requirement for the year.

We have not been instructed to carry out an audit or a review of the financial statements of Pestinator UK Ltd. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory financial statements.

Lister & Co  
75 High Street  
Boston  
Lincs  
PE21 8SX  
23 January 2023

**Pestinator UK Ltd**  
**Statement of financial position**  
**31 August 2022**

		2022		2021	
	Note	£	£	£	£
<b>Fixed assets</b>					
Tangible assets	5	35,288		12,897	
		<u>35,288</u>		<u>12,897</u>	
			35,288		12,897
<b>Current assets</b>					
Stocks		2,050		1,850	
Debtors	6	2,964		3,092	
Cash at bank and in hand		10,681		11,214	
		<u>15,695</u>		<u>16,156</u>	
<b>Creditors: amounts falling due within one year</b>	7	( 14,847)		( 5,524)	
		<u>848</u>		<u>10,632</u>	
<b>Net current assets</b>			848		10,632
			<u>36,136</u>		<u>23,529</u>
<b>Total assets less current liabilities</b>			36,136		23,529
<b>Creditors: amounts falling due after more than one year</b>	8	( 17,169)		( 11,400)	
<b>Provisions for liabilities</b>		( 3,404)		( 2,450)	
		<u>15,563</u>		<u>9,679</u>	
<b>Net assets</b>			15,563		9,679
			<u>15,563</u>		<u>9,679</u>
<b>Capital and reserves</b>					
Called up share capital	9	1		1	
Profit and loss account		15,562		9,678	
		<u>15,563</u>		<u>9,679</u>	
<b>Shareholders funds</b>			15,563		9,679
			<u>15,563</u>		<u>9,679</u>

For the year ending 31 August 2022 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 financial statements for the year in question in accordance with section 476;
- The director acknowledges their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

These financial statements have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with Section 1A of FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

In accordance with section 444 of the Companies Act 2006, the statement of income and retained earnings has not been delivered.

These financial statements were approved by the board of directors and authorised for issue on 23 January 2023 , and are signed on behalf of the board by:

Mr Luke John Stanley

Director

Company registration number: 09234406

**Pestinator UK Ltd****Notes to the financial statements****Year ended 31 August 2022****1. General information**

The company is a private company limited by shares, registered in England. The address of the registered office is Hunters Moon, Crowhall Lane, Benington, Boston, PE22 0DP.

**2. Statement of compliance**

These financial statements have been prepared in compliance with the provisions of FRS 102, Section 1A, 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

**3. Accounting policies****Basis of preparation**

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through profit or loss.

The financial statements are prepared in sterling, which is the functional currency of the entity.

**Turnover**

Turnover represents the total invoice value, of sales made during the period and derives from the provision of services falling within the company's ordinary activities. The total turnover of the company for the year has been derived from its principle activity wholly undertaken in the UK.

**Taxation**

The taxation expense represents the aggregate amount of current and deferred tax recognised in the reporting period. Tax is recognised in the statement of comprehensive income, except to the extent that it relates to items recognised in other comprehensive income or directly in capital and reserves. In this case, tax is recognised in other comprehensive income or directly in capital and reserves, respectively. Current tax is recognised on taxable profit for the current and past periods. Current tax is measured at the amounts of tax expected to pay or recover using the tax rates and laws that have been enacted or substantively enacted at the reporting date.

Deferred tax is recognised in respect of all timing differences at the reporting date. Unrelieved tax losses and other deferred tax assets are recognised to the extent that 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 that are expected to apply to the reversal of the timing difference.

**Tangible assets**

tangible assets are initially recorded at cost, and are subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses. An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other comprehensive income and accumulated in capital and reserves, except to the extent it reverses a revaluation decrease of the same asset previously recognised in profit or loss. A decrease in the carrying amount of an asset as a result of revaluation is recognised in other comprehensive income to the extent of any previously recognised revaluation increase accumulated in capital and reserves in respect of that asset. Where a revaluation decrease exceeds the accumulated revaluation gains accumulated in capital and reserves in respect of that asset, the excess shall be recognised in profit or loss.

## **Depreciation**

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Plant and machinery	-	15 % reducing balance
Fittings fixtures and equipment	-	15 % reducing balance
Motor vehicles	-	20 % reducing balance

If there is an indication that there has been a significant change in depreciation rate, useful life or residual value of tangible assets, the depreciation is revised prospectively to reflect the new estimates.

## **Stocks**

Stocks are measured at the lower of cost and estimated selling price less costs to complete and sell. Cost includes all costs of purchase, costs of conversion and other costs incurred in bringing the stocks to their present location and condition.

## **Provisions**

Provisions are recognised when the entity has an obligation at the reporting date as a result of a past event; it is probable that the entity will be required to transfer economic benefits in settlement and the amount of the obligation can be estimated reliably. Provisions are recognised as a liability in the statement of financial position and the amount of the provision as an expense. Provisions are initially measured at the best estimate of the amount required to settle the obligation at the reporting date and subsequently reviewed at each reporting date and adjusted to reflect the current best estimate of the amount that would be required to settle the obligation. Any adjustments to the amounts previously recognised are recognised in profit or loss unless the provision was originally recognised as part of the cost of an asset. When a provision is measured at the present value of the amount expected to be required to settle the obligation, the unwinding of the discount is recognised in finance costs in profit or loss in the period it arises.

## **4. Employee numbers**

The average number of persons employed by the company during the year amounted to 1 (2021: 1 ).



## 5. Tangible assets

	Plant and machinery	Fixtures, fittings and equipment	Motor vehicles	Total
	£	£	£	£
<b>Cost</b>				
At 1 September 2021	12,591	2,261	6,245	21,097
Additions	2,293	414	25,684	28,391
Disposals	-	-	( 5,995)	( 5,995)
<b>At 31 August 2022</b>	<b>14,884</b>	<b>2,675</b>	<b>25,934</b>	<b>43,493</b>
<b>Depreciation</b>				
At 1 September 2021	3,351	817	4,031	8,199
Charge for the year	1,774	267	1,872	3,913
Disposals	-	-	( 3,907)	( 3,907)
<b>At 31 August 2022</b>	<b>5,125</b>	<b>1,084</b>	<b>1,996</b>	<b>8,205</b>
<b>Carrying amount</b>				
<b>At 31 August 2022</b>	<b>9,759</b>	<b>1,591</b>	<b>23,938</b>	<b>35,288</b>
At 31 August 2021	9,240	1,444	2,214	12,898

## 6. Debtors

	2022	2021
	£	£
Trade debtors	2,737	2,872
Prepayments and accrued income	227	220
Other debtors	-	-
	<b>2,964</b>	<b>3,092</b>

**7. Creditors: amounts falling due within one year**

	<b>2022</b>	2021
	£	£
Bank loans and overdrafts	2,544	-
Trade creditors	1,039	284
Accruals and deferred income	1,536	1,200
Social security and other taxes	40	200
Director loan accounts	4,588	2,630
Other creditors	1,210	1,210
	<b>14,847</b>	<b>5,524</b>

**8. Creditors: amounts falling due after more than one year**

	<b>2022</b>	2021
	£	£
Bank loans and overdrafts	7,724	11,400
Other creditors	9,445	-
	<b>17,169</b>	<b>11,400</b>

**9. Called up share capital****Issued, called up and fully paid**

	<b>2022</b>		<b>2021</b>	
	No	£	No	£
Ordinary shares shares of £ 1.00 each	1	1	1	1

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.