

REGISTERED NUMBER: 02996487 (England and Wales)

Unaudited Financial Statements for the Year Ended 31st May 2018

for

North West Pest Control Services Limited

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for the Year Ended 31st May 2018

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DIRECTOR: G S Noon

SECRETARY: Mrs S M Noon

REGISTERED OFFICE: 5 Wells Avenue
Billinge
Wigan
Lancashire
WN5 7NN

REGISTERED NUMBER: 02996487 (England and Wales)

ACCOUNTANTS: Hadley & Co
Chartered Accountants
Adelphi Chambers
30 Houghton Street
Southport
PR9 0NZ

Balance Sheet
31st May 2018

	Notes	31.5.18 £	£	31.5.17 £	£
FIXED ASSETS					
Intangible assets	4		6,000		8,000
Tangible assets	5		85		100
			6,085		8,100
CURRENT ASSETS					
Stocks	6	1,767		1,890	
Debtors	7	12,978		15,600	
Cash in hand		5		-	
		14,750		17,490	
CREDITORS					
Amounts falling due within one year	8	20,591		27,127	
NET CURRENT LIABILITIES			(5,841)		(9,637)
TOTAL ASSETS LESS CURRENT LIABILITIES			244		(1,537)
CAPITAL AND RESERVES					
Called up share capital	9		100		100
Retained earnings	10		144		(1,637)
SHAREHOLDERS' FUNDS			244		(1,537)

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31st May 2018.

The members have not required the company to obtain an audit of its financial statements for the year ended 31st May 2018 in accordance with Section 476 of the Companies Act 2006.

The director acknowledges his responsibilities for:

- (a) ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of each financial year and of its profit or loss for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.
- (b)

The financial statements have been prepared and delivered in accordance with the provisions of Part 15 of the Companies Act 2006 relating to small companies.

In accordance with Section 444 of the Companies Act 2006, the Income Statement has not been delivered.

The financial statements were approved by the director on 19th February 2019 and were signed by:

G S Noon - Director

Notes to the Financial Statements
for the Year Ended 31st May 2018

1. **STATUTORY INFORMATION**

North West Pest Control Services Limited is a private company, limited by shares, registered in England and Wales. The company's registered number and registered office address can be found on the Company Information page.

2. **ACCOUNTING POLICIES**

Basis of preparing the financial statements

These financial statements have been prepared in accordance with the provisions of Section 1A "Small Entities" of Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Turnover

Turnover is measured at the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes.

Goodwill

The goodwill previously written off has been reinstated in these accounts. Goodwill purchased in the year is written off.

Intangible assets

Intangible assets are initially measured at cost. After initial recognition, intangible assets are measured at cost less any accumulated amortisation and any accumulated impairment losses.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.
Plant and machinery - 15% on reducing balance

Stocks

Stocks and work in progress are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Cost is calculated using the first-in, first-out method and includes all purchase, transport, and handling costs in bringing stocks to their present location and condition.

Taxation

Taxation for the year comprises current and deferred tax. Tax is recognised in the Income Statement, except to the extent that it relates to items recognised in other comprehensive income or directly in equity.

Current or deferred taxation assets and liabilities are not discounted.

Current tax is recognised at the amount of tax payable using the tax rates and laws that have been enacted or substantively enacted by the balance sheet date.

Deferred tax

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date.

Timing differences arise from the inclusion of income and expenses in tax assessments in periods different from those in which they are recognised in financial statements. Deferred tax is measured using tax rates and laws that have been enacted or substantively enacted by the year end and that are expected to apply to the reversal of the timing difference.

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

Pension costs and other post-retirement benefits

The company operates a defined contribution pension scheme. Contributions payable to the company's pension scheme are charged to profit or loss in the period to which they relate.

Notes to the Financial Statements - continued
for the Year Ended 31st May 2018

3. **EMPLOYEES AND DIRECTORS**

The average number of employees during the year was 4 (2017 - 3) .

4. **INTANGIBLE FIXED ASSETS**

Goodwill
£

COST

At 1st June 2017
and 31st May 2018

12,163

AMORTISATION

At 1st June 2017
Amortisation for year
At 31st May 2018

4,163

2,000

6,163

NET BOOK VALUE

At 31st May 2018
At 31st May 2017

6,000

8,000

5. **TANGIBLE FIXED ASSETS**

**Plant and
machinery**
£

COST

At 1st June 2017
and 31st May 2018

1,486

DEPRECIATION

At 1st June 2017
Charge for year
At 31st May 2018

1,386

15

1,401

NET BOOK VALUE

At 31st May 2018
At 31st May 2017

85

100

6. **STOCKS**

	31.5.18	31.5.17
	£	£
Stocks- Finished goods	650	500
Work-in-progress	<u>1,117</u>	<u>1,390</u>
	<u>1,767</u>	<u>1,890</u>

7. **DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31.5.18	31.5.17
	£	£
Trade debtors	<u>12,978</u>	<u>15,600</u>

Notes to the Financial Statements - continued
for the Year Ended 31st May 2018

8. **CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31.5.18	31.5.17
	£	£
Bank loans and overdrafts	2,173	1,679
Trade creditors	857	1,394
Corporation Tax	5,614	4,975
Income Tax	140	175
Social security and other taxes	708	696
VAT	2,821	2,341
Wages & salaries control	264	223
Pension contributions due	-	2
Directors' current accounts	5,184	12,894
Accruals	2,830	2,748
	<u>20,591</u>	<u>27,127</u>

9. **CALLED UP SHARE CAPITAL**

Allotted, issued and fully paid:			31.5.18	31.5.17
Number:	Class:	Nominal value:	£	£
100	Ordinary class	£1	<u>100</u>	<u>100</u>

10. **RESERVES**

	Retained earnings £
At 1st June 2017	(1,637)
Profit for the year	21,781
Dividends	<u>(20,000)</u>
At 31st May 2018	<u>144</u>

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.