

Allpest Limited**Registered number:** 02486037**Balance Sheet****as at 31 December 2016**

	Notes	2016 £	2015 £
Fixed assets			
Tangible assets	3	-	19,257
Current assets			
Stocks		-	4,500
Debtors	4	66,598	18,417
Cash at bank and in hand		2,174	6,739
		<u>68,772</u>	<u>29,656</u>
Creditors: amounts falling due within one year	5	(26,069)	(80,593)
Net current assets/(liabilities)		<u>42,703</u>	<u>(50,937)</u>
Net assets/(liabilities)		<u>42,703</u>	<u>(31,680)</u>
Capital and reserves			
Called up share capital		1,000	1,000
Profit and loss account		41,703	(32,680)
Shareholder's funds		<u>42,703</u>	<u>(31,680)</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 member has 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.

M P G Rollinson

Director

Approved by the board on 23 June 2017

Allpest Limited
Notes to the Accounts
for the year ended 31 December 2016

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.

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 sale of goods and from the rendering of services. Turnover from the sale of goods is recognised when the significant risks and rewards of ownership of the goods have transferred to the buyer. 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.

Intangible fixed assets

Intangible fixed assets are measured at cost less accumulative amortisation and any accumulative impairment losses.

Tangible fixed assets

Tangible fixed assets are measured at cost less accumulative depreciation and any accumulative impairment losses. Depreciation is provided on all tangible fixed assets, other than freehold land, at rates calculated to write off the cost, less estimated residual value, of each asset evenly over its expected useful life, as follows:

Plant and machinery	Over 4 Years
Motor vehicles	Over 4 Years

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.

Debtors

Short term debtors are measured at transaction price (which is usually the invoice price), less any impairment losses for bad and doubtful debts. Loans and other financial assets are initially recognised at transaction price including any transaction costs and subsequently measured at amortised cost determined using the effective interest method, less any impairment losses for bad and doubtful debts.

Creditors

Short term creditors are measured at transaction price (which is usually the invoice price). Loans and other financial liabilities are initially recognised at transaction price net of any transaction costs and subsequently measured at amortised cost determined using the effective interest

method.

Taxation

A current tax liability is recognised for the tax payable on the taxable profit of the current and past periods. A current tax asset is recognised in respect of a tax loss that can be carried back to recover tax paid in a previous period. Deferred tax is recognised in respect of all timing differences between the recognition of income and expenses in the financial statements and their inclusion in tax assessments. 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. 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, except for revalued land and investment property where the tax rate that applies to the sale of the asset is used. Current and deferred tax assets and liabilities are not discounted.

2 Intangible fixed assets

£

Goodwill:

Cost

At 1 January 2016	8,000
Disposals	(8,000)
At 31 December 2016	-

Amortisation

At 1 January 2016	8,000
On disposals	(8,000)
At 31 December 2016	-

Net book value

At 31 December 2016	-
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Goodwill has been written off.

3 Tangible fixed assets

	Plant and machinery etc	Motor vehicles	Total
	£	£	£
Cost			
At 1 January 2016	69,258	38,456	107,714
Disposals	(69,258)	(38,456)	(107,714)
At 31 December 2016	-	-	-
Depreciation			
At 1 January 2016	65,549	22,908	88,457
Charge for the year	(65,549)	-	(65,549)
On disposals	-	(22,908)	(22,908)
At 31 December 2016	-	-	-

Net book value

At 31 December 2016

At 31 December 2015

-	-	-
3,709	15,548	19,257

4 Debtors	2016	2015
	£	£
Trade debtors	1,598	17,917
Other debtors	65,000	500
	<u>66,598</u>	<u>18,417</u>

5 Creditors: amounts falling due within one year	2016	2015
	£	£
Bank loans and overdrafts	-	74
Invoiced in advance	-	10,919
Accruals	987	1,190
Trade creditors	3,645	3,011
Corporation tax	16,320	-
Other taxes and social security costs	302	9,912
Directors' current account	4,815	55,487
	<u>26,069</u>	<u>80,593</u>

6 Loans to (from) directors				
Description and conditions	B/fwd	Paid	Repaid	C/fwd
	£	£	£	£
M P G Rollinson				
Current account	(55,487)		50,672	(4,815)
	<u>(55,487)</u>	<u>-</u>	<u>50,672</u>	<u>(4,815)</u>

7 Controlling party

The company is owned and controlled by director M P G Rollinson.

8 Other information

Allpest Limited is a private company limited by shares and incorporated in England. Its registered office is:

Unit 8, Blacknest Business Park
Blacknest Road
Alton

Hampshire

GU34 4PX

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