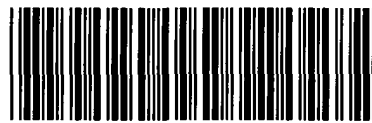


Registered number: 05223020

ARK PEST CONTROL LIMITED
UNAUDITED
FINANCIAL STATEMENTS
INFORMATION FOR FILING WITH THE REGISTRAR
FOR THE YEAR ENDED 30 SEPTEMBER 2023

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COMPANIES HOUSE

RPG CROUCH CHAPMAN LLP
Chartered Accountants
40 Gracechurch Street
London
EC3V 0BT

ARK PEST CONTROL LIMITED
REGISTERED NUMBER: 05223020

BALANCE SHEET
AS AT 30 SEPTEMBER 2023

	Note	2023 £	2022 £
Fixed assets			
Tangible assets	4	21,120	26,084
		<u>21,120</u>	<u>26,084</u>
Current assets			
Stocks		10,525	8,940
Debtors	5	1,049,421	931,832
Cash at bank and in hand		52,581	48,869
		<u>1,112,527</u>	<u>989,641</u>
Creditors: amounts falling due within one year	6	(543,791)	(539,746)
Net current assets		<u>568,736</u>	<u>449,895</u>
Total assets less current liabilities		<u>589,856</u>	<u>475,979</u>
Net assets		<u><u>589,856</u></u>	<u><u>475,979</u></u>
Capital and reserves			
Called up share capital	7	100	100
Profit and loss account		589,756	475,879
		<u>589,856</u>	<u>475,979</u>

ARK PEST CONTROL LIMITED
REGISTERED NUMBER: 05223020

BALANCE SHEET (CONTINUED)
AS AT 30 SEPTEMBER 2023

The directors consider that the Company is entitled to exemption from audit under section 477 of the Companies Act 2006 and members have not required the Company to obtain an audit for the year in question in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

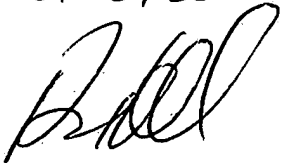
The financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime and in accordance with the provisions of FRS 102 Section 1A - small entities.

The financial statements have been delivered in accordance with the provisions applicable to companies subject to the small companies regime.

The Company has opted not to file the statement of comprehensive income in accordance with provisions applicable to companies subject to the small companies' regime.

The financial statements were approved and authorised for issue by the board and were signed on its behalf on 13/06/2024

R J Kell
Director



S Mills
Director



The notes on pages 4 to 10 form part of these financial statements.

ARK PEST CONTROL LIMITED

**STATEMENT OF CHANGES IN EQUITY
FOR THE YEAR ENDED 30 SEPTEMBER 2023.**

	Called up share capital £	Profit and loss account £	Total equity £
At 1 October 2021	100	476,254	476,354
Comprehensive income for the year			
Profit for the year	-	212,125	212,125
Total comprehensive income for the year	-	212,125	212,125
Dividends: Equity capital	-	(212,500)	(212,500)
At 1 October 2022	100	475,879	475,979
Comprehensive income for the year			
Profit for the year	-	363,877	363,877
Total comprehensive income for the year	-	363,877	363,877
Dividends: Equity capital	-	(250,000)	(250,000)
At 30 September 2023	100	589,756	589,856

The notes on pages 4 to 10 form part of these financial statements.

ARK PEST CONTROL LIMITED

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 SEPTEMBER 2023

1. General information

ARK Pest Control Limited (05223020) is a company limited by shares incorporated in England and Wales. The company's registered office address is 40 Gracechurch Street, London, EC3V 0BT.

The principal activities of the company continued to be that of general cleaning, disinfecting and extermination services.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements have been prepared under the historical cost convention unless otherwise specified within these accounting policies and in accordance with Section 1A of Financial Reporting Standard 102, the Financial Reporting Standard applicable in the UK and the Republic of Ireland and the Companies Act 2006.

The following principal accounting policies have been applied:

2.2 Revenue

Revenue is recognised to the extent that it is probable that the economic benefits will flow to the Company and the revenue can be reliably measured. Revenue is measured as the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes. The following criteria must also be met before revenue is recognised:

Rendering of services

Revenue from a contract to provide services is recognised in the period in which the services are provided in accordance with the stage of completion of the contract when all of the following conditions are satisfied:

- the amount of revenue can be measured reliably;
- it is probable that the Company will receive the consideration due under the contract;
- the stage of completion of the contract at the end of the reporting period can be measured reliably; and
- the costs incurred and the costs to complete the contract can be measured reliably.

2.3 Operating leases: the Company as lessee

Rentals paid under operating leases are charged to profit or loss on a straight-line basis over the lease term.

Benefits received and receivable as an incentive to sign an operating lease are recognised on a straight-line basis over the lease term, unless another systematic basis is representative of the time pattern of the lessee's benefit from the use of the leased asset.

2.4 Interest income

Interest income is recognised in profit or loss using the effective interest method.

ARK PEST CONTROL LIMITED

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 SEPTEMBER 2023

2. Accounting policies (continued)

2.5 Finance costs

Finance costs are charged to profit or loss over the term of the debt using the effective interest method so that the amount charged is at a constant rate on the carrying amount. Issue costs are initially recognised as a reduction in the proceeds of the associated capital instrument.

2.6 Pensions

Defined contribution pension plan

The Company operates a defined contribution plan for its employees. A defined contribution plan is a pension plan under which the Company pays fixed contributions into a separate entity. Once the contributions have been paid the Company has no further payment obligations.

The contributions are recognised as an expense in profit or loss when they fall due. Amounts not paid are shown in accruals as a liability in the Balance Sheet. The assets of the plan are held separately from the Company in independently administered funds.

2.7 Taxation

Tax is recognised in profit or loss except that a charge attributable to an item of income and expense recognised as other comprehensive income or to an item recognised directly in equity is also recognised in other comprehensive income or directly in equity respectively.

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

2.8 Tangible fixed assets

Tangible fixed assets under the cost model are stated at historical cost less accumulated depreciation and any accumulated impairment losses. Historical cost includes expenditure that is directly attributable to bringing the asset to the location and condition necessary for it to be capable of operating in the manner intended by management.

ARK PEST CONTROL LIMITED

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 SEPTEMBER 2023

2. Accounting policies (continued)

2.8 Tangible fixed assets (continued)

Depreciation is charged so as to allocate the cost of assets less their residual value over their estimated useful lives, using straight-line and reducing balance methods..

Depreciation is provided on the following basis:

Plant and machinery	-	25% reducing balance
Motor vehicles	-	25% reducing balance
Fixtures and fittings	-	25% reducing balance
Computer equipment	-	33% straight line

The assets' residual values, useful lives and depreciation methods are reviewed, and adjusted prospectively if appropriate, or if there is an indication of a significant change since the last reporting date.

Gains and losses on disposals are determined by comparing the proceeds with the carrying amount and are recognised in profit or loss.

2.9 Stocks

Stocks are stated at the lower of cost and net realisable value, being the estimated selling price less costs to complete and sell. Cost is based on the cost of purchase on a first in, first out basis. Work in progress and finished goods include labour and attributable overheads.

At each balance sheet date, stocks are assessed for impairment. If stock is 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.

2.10 Debtors

Short-term debtors are measured at transaction price, less any impairment. Loans receivable are measured initially at fair value, net of transaction costs, and are measured subsequently at amortised cost using the effective interest method, less any impairment.

2.11 Creditors

Short-term creditors are measured at the transaction price. Other financial liabilities, including bank loans, are measured initially at fair value, net of transaction costs, and are measured subsequently at amortised cost using the effective interest method.

2.12 Financial instruments

The Company has elected to apply the provisions of Section 11 "Basic Financial Instruments" of FRS 102 to all of its financial instruments.

Basic financial assets

Basic financial assets, which include trade and other receivables, cash and bank balances, are initially measured at their transaction price including transaction costs and are subsequently carried at their amortised cost using the effective interest method, less any provision for impairment, unless the arrangement constitutes a financing transaction, where

ARK PEST CONTROL LIMITED

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 SEPTEMBER 2023

2. Accounting policies (continued)

2.12 Financial instruments (continued)

the transaction is measured at the present value of the future receipts discounted at a market rate of interest.

Discounting is omitted where the effect of discounting is immaterial. The Company's cash and cash equivalents, trade and most other receivables due with the operating cycle fall into this category of financial instruments.

Other financial assets

Other financial assets, which includes investments in equity instruments which are not classified as subsidiaries, associates or joint ventures, are initially measured at fair value, which is normally the recognised transaction price. Such assets are subsequently measured at fair value with the changes in fair value being recognised in the profit or loss. Where other financial assets are not publicly traded, hence their fair value cannot be measured reliably, they are measured at cost less impairment.

Financial liabilities

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instruments any contract that evidences a residual interest in the assets of the Company after the deduction of all its liabilities.

Basic financial liabilities, which include trade and other payables, bank loans and other loans are initially measured at their transaction price after transaction costs. When this constitutes a financing transaction, whereby the debt instrument is measured at the present value of the future receipts discounted at a market rate of interest. Discounting is omitted where the effect of discounting is immaterial.

Debt instruments are subsequently carried at their amortised cost using the effective interest rate method.

Trade payables are obligations to pay for goods and services that have been acquired in the ordinary course of business from suppliers. Trade payables are classified as current liabilities if the payment is due within one year. If not, they represent non-current liabilities. Trade payables are initially recognised at their transaction price and subsequently are measured at amortised cost using the effective interest method. Discounting is omitted where the effect of discounting is immaterial.

2.13 Dividends

Equity dividends are recognised when they become legally payable. Interim equity dividends are recognised when paid. Final equity dividends are recognised when approved by the shareholders at an annual general meeting.

3. Employees

The average monthly number of employees, including directors, during the year was 48 (2022 - 45).

ARK PEST CONTROL LIMITED

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2023**

4. Tangible fixed assets

	Plant and machinery £	Motor vehicles £	Fixtures and fittings £	Computer equipment £	Total £
<u>Cost or valuation</u>					
At 1 October 2022	14,069	664	43,026	20,327	78,086
Additions	-	-	1,602	485	2,087
At 30 September 2023	<u>14,069</u>	<u>664</u>	<u>44,628</u>	<u>20,812</u>	<u>80,173</u>
<u>Depreciation</u>					
At 1 October 2022	12,349	546	19,094	20,013	52,002
Charge for the year on owned assets	430	30	6,183	408	7,051
At 30 September 2023	<u>12,779</u>	<u>576</u>	<u>25,277</u>	<u>20,421</u>	<u>59,053</u>
<u>Net book value</u>					
At 30 September 2023	<u>1,290</u>	<u>88</u>	<u>19,351</u>	<u>391</u>	<u>21,120</u>
At 30 September 2022	<u>1,719</u>	<u>118</u>	<u>23,933</u>	<u>314</u>	<u>26,084</u>

5. Debtors

	2023 £	2022 £
Trade debtors	575,031	461,880
Other debtors	413,914	352,237
Prepayments and accrued income	-	36,623
Tax recoverable	60,476	81,092
	<u>1,049,421</u>	<u>931,832</u>

Included in other debtors are the amounts of £301,512 due from the directors (2022: £248,319). Interest has been charged at 2.25% and the loans are repayable on demand.

ARK PEST CONTROL LIMITED

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2023**

6. Creditors: Amounts falling due within one year

	2023 £	2022 £
Trade creditors	166,621	231,306
Corporation tax	114,520	81,540
Other taxation and social security	228,667	190,725
Other creditors	31,033	33,225
Accruals and deferred income	2,950	2,950
	<u>543,791</u>	<u>539,746</u>

Included in other creditors is the amount of £nil due to a director (2022: £21,324). This loan is interest free and repayable on demand.

7. Share capital

	2023 £	2022 £
<u>Allotted, called up and fully paid</u>		
100 (2022 - 100) Ordinary shares of £1.00 each	<u>100</u>	<u>100</u>

8. Commitments under operating leases

At 30 September 2023 the Company had future minimum lease payments due under non cancellable operating leases of £227,439 (2022: £221,132).

ARK PEST CONTROL LIMITED

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2023**

9. Directors loans

The following advances and credits to directors subsisted during the years ended 30 September 2023 and 30 September 2022:

	2023 £	2022 £
<u>I. White</u>		
Balance outstanding at start of year	87,395	61,861
Amounts advanced	86,480	95,626
Amounts repaid	(75,000)	(70,092)
	<u>98,875</u>	<u>87,395</u>

	2023 £	2022 £
<u>S. Mills</u>		
Balance outstanding at start of year	160,924	123,024
Amounts advanced	93,201	134,860
Amounts repaid	(75,000)	(96,960)
	<u>179,125</u>	<u>160,924</u>

	2023 £	2022 £
<u>R. Kell</u>		
Balance outstanding at start of year	(21,324)	(40,551)
Amounts advanced	209,554	90,669
Amounts repaid	(164,718)	(71,442)
	<u>23,512</u>	<u>(21,324)</u>