

Unaudited Financial Statements for the Year Ended 31 December 2022

for

ACCUTIVA SOFTWARE TECHNOLOGIES LIMITED

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for the Year Ended 31 December 2022

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ACCUTIVA SOFTWARE TECHNOLOGIES LIMITED

**Company Information
for the Year Ended 31 December 2022**

DIRECTORS:

Mr P Berridge
Mr N Page Jones

SECRETARY:

Mrs K Berridge

REGISTERED OFFICE:

Butterworth Barlow House
10 Derby Street
Prescot
Merseyside
L34 3LG

REGISTERED NUMBER:

04608866 (England and Wales)

ACCOUNTANTS:

Butterworth Barlow
Chartered Accountants
Butterworth Barlow House
10 Derby Street
Prescot
Liverpool
Merseyside
L34 3LG

**Chartered Accountants' Report to the Board of Directors
on the Unaudited Financial Statements of
Accutiva Software Technologies Limited**

The following reproduces the text of the report prepared for the directors in respect of the company's annual unaudited financial statements. In accordance with the Companies Act 2006, the company is only required to file a Balance Sheet. Readers are cautioned that the Income Statement and certain other primary statements and the Report of the Directors are not required to be filed with the Registrar of Companies.

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the financial statements of Accutiva Software Technologies Limited for the year ended 31 December 2022 which comprise the Income Statement, Balance Sheet and the related notes from the company's accounting records and from information and explanations you have given us.

As a practising member firm of the Institute of Chartered Accountants in England and Wales (ICAEW), we are subject to its ethical and other professional requirements which are detailed within the ICAEW's regulations and guidance at <http://www.icaew.com/en/membership/regulations-standards-and-guidance>.

This report is made solely to the Board of Directors of Accutiva Software Technologies Limited, as a body, in accordance with our terms of engagement. Our work has been undertaken solely to prepare for your approval the financial statements of Accutiva Software Technologies Limited and state those matters that we have agreed to state to the Board of Directors of Accutiva Software Technologies Limited, as a body, in this report in accordance with ICAEW Technical Release 07/16AAF. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Accutiva Software Technologies Limited and its Board of Directors, as a body, for our work or for this report.

It is your duty to ensure that Accutiva Software Technologies Limited 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 Accutiva Software Technologies Limited. You consider that Accutiva Software Technologies Limited 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 Accutiva Software Technologies Limited. 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.

Butterworth Barlow
Chartered Accountants
Liverpool
L34 3LG

8 March 2023

Balance Sheet
31 December 2022

| | Notes | 31.12.22 £ | £ | 31.12.21 £ | £ |
|--|-------|----------------|----------------|----------------|----------------|
| FIXED ASSETS | | | | | |
| Property, plant and equipment | 4 | | 2,884 | | 392 |
| CURRENT ASSETS | | | | | |
| Debtors | 5 | 42,553 | | 8,662 | |
| Cash at bank | | <u>411,932</u> | | <u>387,500</u> | |
| | | 454,485 | | 396,162 | |
| CREDITORS | | | | | |
| Amounts falling due within one year | 6 | <u>257,586</u> | | <u>195,384</u> | |
| NET CURRENT ASSETS | | | <u>196,899</u> | | <u>200,778</u> |
| TOTAL ASSETS LESS CURRENT LIABILITIES | | | <u>199,783</u> | | <u>201,170</u> |
| CAPITAL AND RESERVES | | | | | |
| Called up share capital | 7 | | 100 | | 100 |
| Retained earnings | | | <u>199,683</u> | | <u>201,070</u> |
| SHAREHOLDERS' FUNDS | | | <u>199,783</u> | | <u>201,170</u> |

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2022.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 December 2022 in accordance with Section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for:

- (a) ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) 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.

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

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

The financial statements were approved by the Board of Directors and authorised for issue on 8 March 2023 and were signed on its behalf by:

Mr P Berridge - Director

**Notes to the Financial Statements
for the Year Ended 31 December 2022**

1. STATUTORY INFORMATION

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

Turnover

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

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

| | |
|-----------------------|---------------------------|
| Fixtures and fittings | - 15% on reducing balance |
| Computer equipment | - 33% on reducing balance |

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.

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.

3. EMPLOYEES AND DIRECTORS

The average number of employees during the year was 4 (2021 - 4).

Notes to the Financial Statements - continued
for the Year Ended 31 December 2022

4. **PROPERTY, PLANT AND EQUIPMENT**

| | Fixtures and fittings £ | Computer equipment £ | Totals £ |
|-----------------------|----------------------------------|----------------------------|---------------|
| COST | | | |
| At 1 January 2022 | 4,864 | 25,834 | 30,698 |
| Additions | - | 3,842 | 3,842 |
| At 31 December 2022 | <u>4,864</u> | <u>29,676</u> | <u>34,540</u> |
| DEPRECIATION | | | |
| At 1 January 2022 | 4,607 | 25,699 | 30,306 |
| Charge for year | 38 | 1,312 | 1,350 |
| At 31 December 2022 | <u>4,645</u> | <u>27,011</u> | <u>31,656</u> |
| NET BOOK VALUE | | | |
| At 31 December 2022 | <u>219</u> | <u>2,665</u> | <u>2,884</u> |
| At 31 December 2021 | <u>257</u> | <u>135</u> | <u>392</u> |

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

| | 31.12.22 £ | 31.12.21 £ |
|---------------|---------------|---------------|
| Trade debtors | <u>42,553</u> | <u>8,662</u> |

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

| | 31.12.22 £ | 31.12.21 £ |
|------------------------------------|----------------|----------------|
| Trade creditors | 3,912 | 3,906 |
| Amounts owed to group undertakings | 125,000 | 79,200 |
| Tax | 93,668 | 78,693 |
| VAT | 31,090 | 31,760 |
| Other creditors | 1,566 | 425 |
| Accruals and deferred income | <u>2,350</u> | <u>1,400</u> |
| | <u>257,586</u> | <u>195,384</u> |

7. **CALLED UP SHARE CAPITAL**

| | | | |
|----------------------------------|----------|-------------------|------------|
| Allotted, issued and fully paid: | | | |
| Number: | Class: | Nominal value: | |
| 100 | Ordinary | 100 | |
| | | <u>100</u> | <u>100</u> |

8. **ULTIMATE CONTROLLING PARTY**

The controlling party is NPKT Holdings Ltd.

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.