

**ATTACKPESTS LTD
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MAY 2023**

Attackpests Ltd
Unaudited Financial Statements
For The Year Ended 31 May 2023

Contents

	Page
Balance Sheet	1–2
Notes to the Financial Statements	3–5

Attackpests Ltd
Balance Sheet
As At 31 May 2023

Registered number: 07252316

		2023		2022	
	Notes	£	£	£	£
FIXED ASSETS					
Tangible Assets	5		422,405		398,774
			<u>422,405</u>		<u>398,774</u>
CURRENT ASSETS					
Debtors	6	79,000		69,380	
Cash at bank and in hand		<u>544,562</u>		<u>327,846</u>	
		623,562		397,226	
Creditors: Amounts Falling Due Within One Year	7	<u>(94,617)</u>		<u>(71,001)</u>	
NET CURRENT ASSETS (LIABILITIES)			<u>528,945</u>		<u>326,225</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			<u>951,350</u>		<u>724,999</u>
PROVISIONS FOR LIABILITIES					
Deferred Taxation			<u>(29,213)</u>		<u>(22,397)</u>
NET ASSETS			<u>922,137</u>		<u>702,602</u>
CAPITAL AND RESERVES					
Called up share capital	8		1		1
Profit and Loss Account			<u>922,136</u>		<u>702,601</u>
SHAREHOLDERS' FUNDS			<u>922,137</u>		<u>702,602</u>

Attackpests Ltd
Balance Sheet (continued)
As At 31 May 2023

For the year ending 31 May 2023 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The member has not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The director acknowledges his responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies' regime.

The company has taken advantage of section 444(1) of the Companies Act 2006 and opted not to deliver to the registrar a copy of the company's Profit and Loss Account.

On behalf of the board

Mr Giles Sharley

Director

23/02/2024

The notes on pages 3 to 5 form part of these financial statements.

Attackpests Ltd
Notes to the Financial Statements
For The Year Ended 31 May 2023

1. General Information

Attackpests Ltd is a private company, limited by shares, incorporated in England & Wales, registered number 07252316 . The registered office is 20-22 Wenlock Road, London, N1 7GU.

2. Accounting Policies

2.1. Basis of Preparation of Financial Statements

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

2.2. 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 is reduced for estimated customer returns, rebates and other similar allowances.

Sale of goods

Turnover from the sale of goods is recognised when the significant risks and rewards of ownership of the goods has transferred to the buyer. This is usually at the point that the customer has signed for the delivery of the goods.

Rendering of services

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. Turnover is only recognised to the extent of recoverable expenses when the outcome of a contract cannot be estimated reliably.

2.3. Intangible Fixed Assets and Amortisation - Goodwill

Goodwill is the difference between amounts paid on the acquisition of a business and the fair value of the separable net assets. It is amortised to profit and loss account over its estimated economic life of years.

2.4. Tangible Fixed Assets and Depreciation

Tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. Depreciation is provided at rates calculated to write off the cost of the fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Freehold	Straight Line - 2%
Plant & Machinery	Straight Line - 25%
Motor Vehicles	Straight Line - 20%
Fixtures & Fittings	Straight Line - 25%
Computer Equipment	Straight Line - 33.33%

2.5. Taxation

Income tax expense represents the sum of the tax currently payable and deferred tax.

The tax currently payable is based on taxable profit for the year. Taxable profit differs from profit as reported in the statement of comprehensive income because of items of income or expense that are taxable or deductible in other years and items that are never taxable or deductible. The company's liability for current tax is calculated using tax rates that have been enacted or substantively enacted by the end of the reporting period.

Deferred tax is recognised on timing differences between the carrying amounts of assets and liabilities in the financial statements and the corresponding tax bases used in the computation of taxable profit. Deferred tax liabilities are generally recognised for all taxable timing differences. Deferred tax assets are generally recognised for all deductible temporary differences to the extent that it is probable that taxable profits will be available against which those deductible timing differences can be utilised. The carrying amount of deferred tax assets is reviewed at the end of each reporting period and reduced to the extent that it is no longer probable that sufficient taxable profits will be available to allow all or part of the asset to be recovered.

Deferred tax assets and liabilities are measured at the tax rates that are expected to apply in the period in which the liability is settled or the asset realised, based on tax rates (and tax laws) that have been enacted or substantively enacted by the end of the reporting period. Deferred tax liabilities are presented within provisions for liabilities and deferred tax assets within debtors. The measurement of deferred tax liabilities and assets reflect the tax consequences that would follow from the manner in which the Company expects, at the end of the reporting period, to recover or settle the carrying amount of its assets and liabilities.

Current or deferred tax for the year is recognised in profit or loss, except when they related to items that are recognised in other comprehensive income or directly in equity, in which case, the current and deferred tax is also recognised in other comprehensive income or directly in equity respectively.

Attackpests Ltd
Notes to the Financial Statements (continued)
For The Year Ended 31 May 2023

3. Average Number of Employees

Average number of employees, including directors, during the year was: 10 (2022: 10)

4. Intangible Assets

	Goodwill
	£
Cost	
As at 1 June 2022	3,000
As at 31 May 2023	3,000
Amortisation	
As at 1 June 2022	3,000
As at 31 May 2023	3,000
Net Book Value	
As at 31 May 2023	-
As at 1 June 2022	-

5. Tangible Assets

	Land & Property			
	Freehold	Plant & Machinery	Motor Vehicles	Fixtures & Fittings
	£	£	£	£
Cost				
As at 1 June 2022	283,315	24,968	147,994	26,797
Additions	-	47,102	30,610	952
As at 31 May 2023	283,315	72,070	178,604	27,749
Depreciation				
As at 1 June 2022	2,422	5,537	73,178	8,588
Provided during the period	4,533	16,704	27,877	5,195
As at 31 May 2023	6,955	22,241	101,055	13,783
Net Book Value				
As at 31 May 2023	276,360	49,829	77,549	13,966
As at 1 June 2022	280,893	19,431	74,816	18,209
			Computer Equipment	Total
			£	£
Cost				
As at 1 June 2022			11,357	494,431
Additions			2,202	80,866
As at 31 May 2023			13,559	575,297

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Attackpests Ltd
Notes to the Financial Statements (continued)
For The Year Ended 31 May 2023

Depreciation

As at 1 June 2022	5,932	95,657
Provided during the period	2,926	57,235
As at 31 May 2023	8,858	152,892

Net Book Value

As at 31 May 2023	4,701	422,405
As at 1 June 2022	5,425	398,774

6. Debtors

	2023	2022
	£	£
Due within one year		
Trade debtors	52,001	46,088
Prepayments and accrued income	12,948	11,552
Other debtors	6,769	4,154
VAT	-	3,040
Other taxes and social security	7,282	4,546
	79,000	69,380

7. Creditors: Amounts Falling Due Within One Year

	2023	2022
	£	£
Trade creditors	9,382	12,196
Corporation tax	64,828	50,127
VAT	9,554	-
Net wages	-	909
Other creditors	6,560	7,576
Director's loan account	4,293	193
	94,617	71,001

8. Share Capital

	2023	2022
	£	£
Allotted, Called up and fully paid	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.