REGISTERED NUMBER: 08748334 (England and Wales)

Unaudited Financial Statements

For The Year Ended 31 March 2023

for

OPKILL Limited

OPKILL Limited (Registered number: 08748334)

Contents of the Financial Statements
For The Year Ended 31 March 2023

OPKILL Limited

Company Information
For The Year Ended 31 March 2023

Directors:	C McKeown Mrs L C M McKeown
Secretary:	
Registered office:	Pathways Suite Willmotts Business Centre Station Approach Pershore Worcestershire WR10 2BD
Registered number:	08748334 (England and Wales)
Accountants:	Allan Brown (A& T Services Ltd) 18/22 Church Street Malvern Worcestershire WR14 2AY

OPKILL Limited (Registered number: 08748334)

Balance Sheet
31 March 2023

	Notes	31.3.23 £	£	31.3.22 £	£
Fixed assets					
Tangible assets	4		13,956		17,826
Current assets					
Stocks		21,080		-	
Debtors	5	31,830		47,011	
Cash at bank		77,008		119,012	
		129,918		166,023	
Creditors					
Amounts falling due within one year	6	32,711		34,915	
Net current assets			97,207		131,108
Total assets less current liabilities			111,163		148,934
Creditors					
Amounts falling due after more than one year	7		29,751		40,700
Net assets			81,412		108,234
Capital and reserves					
Called up share capital			1		1
Retained earnings			81,411		108,233
Shareholders' funds			81,412		108,234

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2023 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 notes form part of these financial statements

continued...

Balance Sheet - continued
31 March 2023

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 20 December 2023 and were signed on its behalf by:

C McKeown - Director

1. **STATUTORY INFORMATION**

OPKILL 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
Turnover represents the value of services provided under contracts to the extent that there is a right to consideration and is recorded at the value of the consideration due .Where a contract has only been partially completed at the balance sheet date turnover represents the value of service provided to date based on a proportion of the total expected consideration due.

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 etc - 50% on cost and 25% on cost

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

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.

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2. ACCOUNTING POLICIES - continued

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 6 (2022 - 6) .

4. TANGIBLE FIXED ASSETS

	Plant and machinery etc
	£
COST	
At 1 April 2022	42,331
Additions	782
At 31 March 2023	43,113
DEPRECIATION	
At 1 April 2022	24,505
Charge for year	4,652
At 31 March 2023	29,157
NET BOOK VALUE	
At 31 March 2023	13,956
At 31 March 2022	17,826

5. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.23	31.3.22
	£	£
Trade debtors	22,951	24,100
Other debtors	8,879	22,911
	31,830	47,011

6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.23	31.3.22
	£	£
Hire purchase contracts	12,255	12,255
Taxation and social security	19,946	22,150
Other creditors	510	510
	32,711	34,915

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7. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	31.3.23	31.3.22
	£	£
Other creditors	29,751	40,700

8. DIRECTORS' ADVANCES, CREDITS AND GUARANTEES

The following advances and credits to a director subsisted during the years ended 31 March 2023 and 31 March 2022:

	31.3.23	31.3.22
	£	£
C McKeown		
Balance outstanding at start of year	22,910	12,744
Amounts advanced	7,971	25,166
Amounts repaid	(22,003)	(15,000)
Amounts written off	-	-
Amounts waived	-	-
Balance outstanding at end of year	8,878	22,910