

Unaudited Financial Statements
for the Period 1 June 2021 to 31 August 2022
for
WILDguides Limited

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for the Period 1 June 2021 to 31 August 2022

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DIRECTORS:

R. Still
A.R. Swash

SECRETARY:

A.R. Swash

REGISTERED OFFICE:

Parr Hause
63 Hatch Lane
Old Basing
Basingstoke
Hampshire
RG24 7EB

REGISTERED NUMBER:

04225058 (England and Wales)

ACCOUNTANTS:

Michael Goddard
Chartered Certified Accountant
57 Markfield Road
Caterham
Surrey
CR3 6RQ

Balance Sheet
31 August 2022

	Notes	31.8.22 £	31.5.21 £
FIXED ASSETS			
Tangible assets	4	-	16,184
CURRENT ASSETS			
Debtors	5	7,278	8,594
Cash at bank		-	14,392
		<u>7,278</u>	<u>22,986</u>
CREDITORS			
Amounts falling due within one year	6	<u>(7,209)</u>	<u>(27,199)</u>
NET CURRENT ASSETS/(LIABILITIES)		<u>69</u>	<u>(4,213)</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		69	11,971
PROVISIONS FOR LIABILITIES		<u>-</u>	<u>(3,075)</u>
NET ASSETS		<u><u>69</u></u>	<u><u>8,896</u></u>
CAPITAL AND RESERVES			
Called up share capital		70	70
Retained earnings		<u>(1)</u>	<u>8,826</u>
SHAREHOLDERS' FUNDS		<u><u>69</u></u>	<u><u>8,896</u></u>

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

The members have not required the company to obtain an audit of its financial statements for the period ended 31 August 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 17 September 2022 and were signed on its behalf by:

A.R. Swash - Director

Notes to the Financial Statements
for the Period 1 June 2021 to 31 August 2022

1. **STATUTORY INFORMATION**

WILDguides 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 revenue recognised in the accounts. Revenue is recognised at the point at which sales are made and sponsorship income is recognised as costs are incurred, excluding value added tax.

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 - 25% on reducing balance

Taxation

Taxation for the period 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 period 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.

3. **EMPLOYEES AND DIRECTORS**

The average number of employees during the period was NIL (2021 - NIL).

Notes to the Financial Statements - continued
for the Period 1 June 2021 to 31 August 2022

4. **TANGIBLE FIXED ASSETS**

	Plant and machinery etc £
COST	
At 1 June 2021	72,455
Additions	624
Disposals	(73,079)
At 31 August 2022	-
DEPRECIATION	
At 1 June 2021	56,271
Charge for period	5,079
Eliminated on disposal	(61,350)
At 31 August 2022	-
NET BOOK VALUE	
At 31 August 2022	-
At 31 May 2021	16,184

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

	31.8.22 £	31.5.21 £
Trade debtors	85	4,875
Other debtors	7,193	3,719
	<u>7,278</u>	<u>8,594</u>

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

	31.8.22 £	31.5.21 £
Trade creditors	751	-
Taxation and social security	6,458	-
Other creditors	-	27,199
	<u>7,209</u>	<u>27,199</u>

Notes to the Financial Statements - continued
for the Period 1 June 2021 to 31 August 2022

7. **DIRECTORS' ADVANCES, CREDITS AND GUARANTEES**

The following advances and credits to directors subsisted during the period ended 31 August 2022 and the year ended 31 May 2021:

	31.8.22 £	31.5.21 £
A.R. Swash		
Balance outstanding at start of period	-	-
Amounts advanced	3,591	-
Amounts repaid	-	-
Amounts written off	-	-
Amounts waived	-	-
Balance outstanding at end of period	<u>3,591</u>	<u>-</u>
R. Still		
Balance outstanding at start of period	-	-
Amounts advanced	3,590	-
Amounts repaid	-	-
Amounts written off	-	-
Amounts waived	-	-
Balance outstanding at end of period	<u>3,590</u>	<u>-</u>

8. **RELATED PARTY DISCLOSURES**

During the period, total dividends of £23,252 (2021 - £316) were paid to the directors .

During the period the company used the services of Eye on The Ball Ltd., R Still is also a director of that company. The amounts charged to WILDguides Ltd, (net of VAT), during the period were £13,878, (2021 - £17,620). There was no amount due at the period end or the previous year.

Also during the period the company used the services of Swash Photographic Services a partnership of which the partners are A.R.Swash and his wife. The amounts charged to WILDguides Ltd during the period were £22,028, (2021 - £12,254). There was no amount due at the period end or the previous year.

Also during the period R Still a director charged the company £8,991 for his professional services.

All amounts charged by Eye on The Ball Ltd., Swash Photographic Services and R Still were at market value.

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.