

**DIVIDE AND CONQUER LIMITED
UNAUDITED ACCOUNTS
FOR THE YEAR ENDED 31 JULY 2023**

DIVIDE AND CONQUER LIMITED
UNAUDITED ACCOUNTS
CONTENTS

	Page
<u>Company information</u>	<u>3</u>
<u>Statement of financial position</u>	<u>4</u>
<u>Notes to the accounts</u>	<u>5</u>

DIVIDE AND CONQUER LIMITED
COMPANY INFORMATION
FOR THE YEAR ENDED 31 JULY 2023

Director	Stephen Rees
Company Number	10266535 (England and Wales)
Registered Office	1 Bennett Drive 1 Bennett Drive Market Harborough Leicestershire LE16 9RB
Accountants	Accounts Studio Ltd 20-22 Wenlock Road London N1 7GU

DIVIDE AND CONQUER LIMITED
STATEMENT OF FINANCIAL POSITION
AS AT 31 JULY 2023

	Notes	2023 £	2022 £
Fixed assets			
Tangible assets	<u>4</u>	298	2,031
Current assets			
Debtors	5	235	11,760
Cash at bank and in hand		5,539	16,447
		<u>5,774</u>	<u>28,207</u>
Creditors: amounts falling due within one year	<u>6</u>	(5,489)	(21,874)
Net current assets		<u>285</u>	<u>6,333</u>
Net assets		<u>583</u>	<u>8,364</u>
Capital and reserves			
Called up share capital		100	100
Profit and loss account		483	8,264
Shareholders' funds		<u>583</u>	<u>8,364</u>

For the year ending 31 July 2023 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies. The members have 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 and in accordance with the provisions of FRS 102 Section 1A - Small Entities. The profit and loss account has not been delivered to the Registrar of Companies.

The financial statements were approved by the Board and authorised for issue on 28 November 2023 and were signed on its behalf by

Stephen Rees
Director

Company Registration No. 10266535

DIVIDE AND CONQUER LIMITED
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 JULY 2023

1 Statutory information

Divide And Conquer Limited is a private company, limited by shares, registered in England and Wales, registration number 10266535. The registered office is 1 Bennett Drive 1 Bennett Drive, Market Harborough, Leicestershire, LE16 9RB.

2 Compliance with accounting standards

The accounts have been prepared in accordance with the provisions of FRS 102 Section 1A Small Entities. There were no material departures from that standard.

3 Accounting policies

The principal accounting policies adopted in the preparation of the financial statements are set out below and have remained unchanged from the previous year, and also have been consistently applied within the same accounts.

Basis of preparation

The accounts have been prepared under the historical cost convention as modified by the revaluation of certain fixed assets.

Presentation currency

The accounts are presented in £ sterling.

Turnover

Turnover is measured at the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes. Turnover from the sale of goods is recognised when goods have been delivered to customers such that risks and rewards of ownership have transferred to them. 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.

Tangible fixed assets and depreciation

Tangible assets are included at cost less depreciation and impairment. Depreciation has been provided at the following rates in order to write off the assets over their estimated useful lives:

Computer equipment	33.33% Straight Line
--------------------	----------------------

4 Tangible fixed assets

	Computer equipment £
Cost or valuation	
At 1 August 2022	8,686
At 31 July 2023	8,686
Depreciation	
At 1 August 2022	6,655
Charge for the year	1,733
At 31 July 2023	8,388
Net book value	
At 31 July 2023	298
At 31 July 2022	2,031

DIVIDE AND CONQUER LIMITED
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 JULY 2023

5 Debtors	2023	2022
	£	£
Amounts falling due within one year		
VAT	235	-
Trade debtors	-	11,760
	235	11,760
6 Creditors: amounts falling due within one year	2023	2022
	£	£
Taxes and social security	937	15,832
Loans from directors	4,552	6,042
	5,489	21,874

7 Average number of employees

During the year the average number of employees was 1 (2022: 1).

