

REGISTERED NUMBER: 07958607 (England and Wales)

UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 28TH FEBRUARY 2026

FOR

BATTLEGUIDE SERVICES LTD

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for the Year Ended 28th February 2026

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BATTLEGUIDE SERVICES LTD

COMPANY INFORMATION

for the Year Ended 28th February 2026

DIRECTORS:

D C N Giles
Mrs A J Giles

REGISTERED OFFICE:

Ossington Chambers
6 - 8 Castle Gate
Newark
Nottinghamshire
NG24 1AX

REGISTERED NUMBER:

07958607 (England and Wales)

ACCOUNTANTS:

Stephenson Nuttall & Co
Chartered Accountants
Ossington Chambers
6-8 Castle Gate
Newark
Nottinghamshire
NG24 1AX

BALANCE SHEET**28th February 2026**

	Notes	28/2/26 £	£	28/2/25 £	£
FIXED ASSETS					
Tangible assets	4		1,000		571
CURRENT ASSETS					
Debtors	5	4,391		3,229	
Cash at bank and in hand		<u>3,126</u>		<u>137</u>	
		7,517		3,366	
CREDITORS					
Amounts falling due within one year	6	<u>10,498</u>		<u>5,812</u>	
NET CURRENT LIABILITIES			<u>(2,981)</u>		<u>(2,446)</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			<u>(1,981)</u>		<u>(1,875)</u>
CAPITAL AND RESERVES					
Called up share capital	7		2		2
Retained earnings			<u>(1,983)</u>		<u>(1,877)</u>
SHAREHOLDERS' FUNDS			<u>(1,981)</u>		<u>(1,875)</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 28th February 2026.

The members have not required the company to obtain an audit of its financial statements for the year ended 28th February 2026 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 Statement of Income and Retained Earnings has not been delivered.

The financial statements were approved by the Board of Directors and authorised for issue on 21st August 2026 and were signed on its behalf by:

D C N Giles - Director

NOTES TO THE FINANCIAL STATEMENTS
for the Year Ended 28th February 2026

1. STATUTORY INFORMATION

Battleguide Services Ltd 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 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.

Plant & equipment	- 15% on reducing balance
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 Statement of Income and Retained Earnings, 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.

3. EMPLOYEES AND DIRECTORS

The average number of employees during the year was 1 (2025 - NIL).

NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 28th February 2026**4. TANGIBLE FIXED ASSETS**

	Plant & equipment £	Fixtures and fittings £	Computer equipment £	Totals £
COST				
At 1st March 2025	2,800	609	472	3,881
Additions	-	-	778	778
At 28th February 2026	<u>2,800</u>	<u>609</u>	<u>1,250</u>	<u>4,659</u>
DEPRECIATION				
At 1st March 2025	2,461	414	435	3,310
Charge for year	51	29	269	349
At 28th February 2026	<u>2,512</u>	<u>443</u>	<u>704</u>	<u>3,659</u>
NET BOOK VALUE				
At 28th February 2026	<u>288</u>	<u>166</u>	<u>546</u>	<u>1,000</u>
At 28th February 2025	<u>339</u>	<u>195</u>	<u>37</u>	<u>571</u>

5. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	28/2/26 £	28/2/25 £
Tax	903	903
Prepayments	<u>3,488</u>	<u>2,326</u>
	<u>4,391</u>	<u>3,229</u>

6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	28/2/26 £	28/2/25 £
Trade creditors	3,045	-
Social security and other taxes	142	-
Directors' current accounts	6,173	4,920
Accrued expenses	<u>1,138</u>	<u>892</u>
	<u>10,498</u>	<u>5,812</u>

7. CALLED UP SHARE CAPITAL

Allotted, issued and fully paid:			28/2/26 £	28/2/25 £
Number:	Class:	Nominal value:		
2	Ordinary	£1	<u>2</u>	<u>2</u>

8. ULTIMATE CONTROLLING PARTY

Mr D C N Giles and Mrs A J Giles together own 100% of the issued share capital of the company.

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.