

**MONGOOSE PUBLISHING LIMITED
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2024**

Mongoose Publishing Limited
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Mongoose Publishing Limited
Balance Sheet
As At 30 June 2024

Registered number: 04425596

		2024		2023	
	Notes	£	£	£	£
FIXED ASSETS					
Intangible Assets	4		550,004		5,552
Tangible Assets	5		39,810		38,769
			<u>589,814</u>		<u>44,321</u>
CURRENT ASSETS					
Stocks	6	5,000		5,000	
Debtors	7	27,422		26,408	
Cash at bank and in hand		<u>139,120</u>		<u>571,292</u>	
		171,542		602,700	
Creditors: Amounts Falling Due Within One Year	8	<u>(27,335)</u>		<u>(50,983)</u>	
NET CURRENT ASSETS (LIABILITIES)			<u>144,207</u>		<u>551,717</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			<u>734,021</u>		<u>596,038</u>
NET ASSETS			<u>734,021</u>		<u>596,038</u>
CAPITAL AND RESERVES					
Called up share capital	9		8		8
Profit and Loss Account			<u>734,013</u>		<u>596,030</u>
SHAREHOLDERS' FUNDS			<u>734,021</u>		<u>596,038</u>

For the year ending 30 June 2024 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 Matthew Sprange

Director
29/04/2025

The notes on pages 2 to 5 form part of these financial statements.

Mongoose Publishing Limited
Notes to the Financial Statements
For The Year Ended 30 June 2024

1. General Information

Mongoose Publishing Limited is a private company, limited by shares, incorporated in England & Wales, registered number 04425596. The registered office is 52-54 CRICKLADE ROAD, SWINDON, WILTS, SN2 8AF.

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 reliably estimated.

2.3. 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:

Plant & Machinery	25% straight line
Motor Vehicles	10% straight line
Computer Equipment	10% strsaight line

2.5. Stocks and Work in Progress

Stocks and work in progress are valued at the lower of cost and net realisable value after making due allowance for obsolete and slow-moving stocks. Cost includes all direct costs and an appropriate proportion of fixed and variable overheads. Work-in-progress is reflected in the accounts on a contract by contract basis by recording turnover and related costs as contract activity progresses.

2.6. Foreign Currencies

Monetary assets and liabilities in foreign currencies are translated into sterling at the rates of exchange ruling at the balance sheet date. Transactions in foreign currencies are translated into sterling at the rate ruling on the date of the transaction. Exchange differences are taken into account in arriving at the operating profit.

Mongoose Publishing Limited
Notes to the Financial Statements (continued)
For The Year Ended 30 June 2024

2.7. 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 for 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 to settle the end of the reporting period, to recover or settle the carrying amount of its assets and liabilities.

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

As at 1 July 2023	1,388
Provided during the period	19,492
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As at 30 June 2024	20,880
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Net Book Value	
As at 30 June 2024	550,004
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As at 1 July 2023	5,552
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Mongoose Publishing Limited
Notes to the Financial Statements (continued)
For The Year Ended 30 June 2024

5. Tangible Assets

	Plant & Machinery	Motor Vehicles	Total
	£	£	£
Cost			
As at 1 July 2023	246,278	36,090	282,368
Additions	-	14,165	14,165
As at 30 June 2024	246,278	50,255	296,533
Depreciation			
As at 1 July 2023	234,877	8,722	243,599
Provided during the period	8,453	4,671	13,124
As at 30 June 2024	243,330	13,393	256,723
Net Book Value			
As at 30 June 2024	2,948	36,862	39,810
As at 1 July 2023	11,401	27,368	38,769

6. Stocks

	2024	2023
	£	£
Stock	5,000	5,000

7. Debtors

	2024	2023
	£	£
Due within one year		
Other debtors	27,422	26,408

8. Creditors: Amounts Falling Due Within One Year

	2024	2023
	£	£
Trade creditors	1	-
Bank loans and overdrafts	-	13,538
Other creditors	22,098	12,810
Taxation and social security	5,236	24,635
	27,335	50,983

9. Share Capital

	2024	2023
	£	£

Allotted, Called up and fully paid

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Mongoose Publishing Limited
Notes to the Financial Statements (continued)
For The Year Ended 30 June 2024

10. Directors Advances, Credits and Guarantees

Included within Debtors are the following loans to directors:

	As at 1 July 2023	Amounts advanced	Amounts repaid	Amounts written off	As at 30 June 2024
	£	£	£	£	£
Mr Matthew Sprange	11,640	-	-	-	-
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The above loan is unsecured, interest free and repayable on demand.