

**AVVOKA LIMITED  
UNAUDITED ACCOUNTS  
FOR THE YEAR ENDED 31 AUGUST 2022**

**AVVOKA LIMITED**  
**UNAUDITED ACCOUNTS**  
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**AVVOKA LIMITED**  
**COMPANY INFORMATION**  
**FOR THE YEAR ENDED 31 AUGUST 2022**

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<b>Directors</b>	Eliot Edward Benzecrit David Anthony Howorth Alfred Louis Mark O'Hare Peter Adam Ernest Opperman
<b>Company Number</b>	09729807 (England and Wales)
<b>Registered Office</b>	2.05 12-18 Hoxton Street London N1 6NG England
<b>Accountants</b>	The Accountancy Cloud 12-18 Hoxton Street London N1 6NG UK

**AVVOKA LIMITED**  
**STATEMENT OF FINANCIAL POSITION**  
**AS AT 31 AUGUST 2022**

	Notes	2022 £	2021 £
<b>Fixed assets</b>			
Tangible assets	4	10,278	1,417
<b>Current assets</b>			
Debtors	5	244,450	153,936
Cash at bank and in hand		165,326	10,380
		<u>409,776</u>	<u>164,316</u>
<b>Creditors: amounts falling due within one year</b>	6	(313,208)	(260,468)
<b>Net current assets/(liabilities)</b>		<u>96,568</u>	<u>(96,152)</u>
<b>Total assets less current liabilities</b>		106,846	(94,735)
<b>Creditors: amounts falling due after more than one year</b>	7	(27,500)	(37,958)
<b>Net assets/(liabilities)</b>		<u>79,346</u>	<u>(132,693)</u>
<b>Capital and reserves</b>			
Called up share capital	8	4	4
Share premium		624,919	549,919
Profit and loss account		(545,577)	(682,616)
<b>Shareholders' funds</b>		<u>79,346</u>	<u>(132,693)</u>

For the year ending 31 August 2022 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 directors acknowledge their 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 of Directors and authorised for issue on 28 November 2022 and were signed on its behalf by

Eliot Edward Benzecrit  
Director

Company Registration No. 09729807

**AVVOKA LIMITED**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31 AUGUST 2022**

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**1 Statutory information**

Avvoka Limited is a private company, limited by shares, registered in England and Wales, registration number 09729807. The registered office is 2.05, 12-18 Hoxton Street, London, N1 6NG, England.

**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.

***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	Straight line at 25%
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***Research and development***

Expenditure on research and development is written off in the year in which it is incurred. Where appropriate, development expenditure is capitalised and amortised over its useful economic life.

***Research and development tax credit***

During the financial year, Avvoka Limited received a tax credit for qualifying research and development expenditure under the Research and Development tax relief scheme. This is presented as a tax repayment in the Statement of Profit or Loss in line with disclosure requirements under FRS 102.

***Going concern***

The accounts have been prepared on the assumption that the company is able to carry on business as a going concern for the foreseeable future.

***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.

***Foreign exchange***

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 rates of exchange ruling at the date of the transaction. Exchange differences are taken into account in arriving at the operating profit.

**AVVOKA LIMITED**  
**NOTES TO THE ACCOUNTS**  
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**Pension costs**

The company operates a defined contribution scheme for the benefit of its employees. Contributions payable are recognised in the profit and loss account when due.

**Prior period adjustment**

Prior year balances were reviewed during the year and several differences were noted and adjusted for.

This has resulted in a decrease in profit and loss of £6,198, a decrease in retained earnings of £6,198 and corresponding increases in VAT of £4,524 and trade creditors of £222 and a decrease in trade debtors of £1,440.

**4 Tangible fixed assets**

	<b>Computer equipment</b>
<b>Cost or valuation</b>	<b>£</b>
At 1 September 2021	At cost 2,545
Additions	10,568
At 31 August 2022	13,113
<b>Depreciation</b>	
At 1 September 2021	1,128
Charge for the year	1,707
At 31 August 2022	2,835
<b>Net book value</b>	
At 31 August 2022	10,278
At 31 August 2021	1,417

**5 Debtors**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
<b>Amounts falling due within one year</b>		
Trade debtors	244,450	153,936
	244,450	153,936

**6 Creditors: amounts falling due within one year**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Bank loans and overdrafts	10,000	10,000
VAT	38,902	67,959
Trade creditors	16,861	31,189
Taxes and social security	16,316	12,691
Other creditors	9,809	79,548
Loans from directors	30	30
Deferred income	221,290	59,051
	313,208	260,468
	313,208	260,468

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**NOTES TO THE ACCOUNTS**  
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<b>7 Creditors: amounts falling due after more than one year</b>	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Bank loans	27,500	37,958

Included in creditors is a Bounce Back Loan due to HSBC of £37,500 (2021: £47,500). This is repayable over a term of 6 years at an interest rate of 2.5%.

<b>8 Share capital</b>	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Allotted, called up and fully paid: 37,189 Ordinary shares of £0.0001 each	3.71	3.62
Shares issued during the period: 941 Ordinary shares of £0.0001 each	0.09	

**9 Transactions with related parties**

Included in creditors due within one year is amounts £30 (2021: £30) due to the director, D. Howorth.

Included within other creditors is amounts £nil (2021: £75,000). This relates to individual loans provided to the Company by the following:

- Mr P. Opperman - £nil (2021: £12,608)
- Mr M. O'Harc - £nil (2021: £15,050)
- Mr C. Buck - £nil (2021: £4,638)
- Mr D. Bird - £nil (2021: £12,608)
- Mr M. Hattrell - £nil (2021: £1,331)
- Mr R. Graham - £nil (2021: £12,608)
- Mr R. Luscombe - £nil (2021: £9,458)
- Mesolith Limited (directors of Mesolith are Mr A. Minns and Mrs P. Minns who has an interest in this company) - £nil (2021: £6,699)

In relation to the investors, Mr P. Opperman and Mr M. O'Harc are both directors and also have an interest in this Company. All the other investors has an interest in this Company only.

Included within the interest payable and similar charges is amounts £2,086 (2021: £2,991) payable to the individual investors listed above. Interest of 5% p.a. is payable on the loans.

**10 Average number of employees**

During the year the average number of employees was 11 (2021: 8).

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.