

Registered number

09774477

4k Inc Ltd

Filleted Accounts

31 March 2025

4k Inc Ltd**Registered number:** 09774477**Balance Sheet****as at 31 March 2025**

	Notes	2025	2024
		£	£
Fixed assets			
Intangible assets	3	108,262	-
Tangible assets	4	79,196	19,594
		<u>187,458</u>	<u>19,594</u>
Current assets			
Debtors	5	420,805	585,399
Cash at bank and in hand		2,154	105,221
		<u>422,959</u>	<u>690,620</u>
Creditors: amounts falling due within one year	6	(233,444)	(265,629)
Net current assets		<u>189,515</u>	<u>424,991</u>
Total assets less current liabilities		<u>376,973</u>	<u>444,585</u>
Creditors: amounts falling due after more than one year	7	(202,306)	(181,445)
Provisions for liabilities		(2,169)	-
Net assets		<u>172,498</u>	<u>263,140</u>
Capital and reserves			
Called up share capital		1	1
Profit and loss account		172,497	263,139
Shareholder's funds		<u>172,498</u>	<u>263,140</u>

The director is satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

The member has not required the company to obtain an audit in accordance with section 476 of the Act.

The director acknowledges his responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The accounts have been prepared and delivered in accordance with the special provisions applicable to companies subject to the small companies regime. The profit and loss account has not been delivered to the Registrar of Companies.

Mr Saumitra Bhattacharjee

Director

Approved by the board on 12 February 2026

4k Inc Ltd

Notes to the Accounts

for the year ended 31 March 2025

1 Accounting policies

Basis of preparation

The accounts have been prepared under the historical cost convention and in accordance with FRS 102, The Financial Reporting Standard applicable in the UK and Republic of Ireland (as applied to small entities by section 1A of the standard).

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 from the sale of goods is recognised when the significant risks and rewards of ownership of the goods have transferred to the buyer. 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.

Intangible fixed assets

Intangible fixed assets are measured at cost less accumulative amortisation and any accumulative impairment losses.

Tangible fixed assets

Tangible fixed assets are measured at cost less accumulative depreciation and any accumulative impairment losses. Depreciation is provided on all tangible fixed assets, other than freehold land, at rates calculated to write off the cost, less estimated residual value, of each asset evenly over its expected useful life, as follows:

Plant and machinery	25% reducing balance
Computer equipment	25% reducing balance
Motor vehicles	25% reducing balance

Debtors

Short term debtors are measured at transaction price (which is usually the invoice price), less any impairment losses for bad and doubtful debts. Loans and other financial assets are initially recognised at transaction price including any transaction costs and subsequently measured at amortised cost determined using the effective interest method, less any impairment losses for bad and doubtful debts.

Creditors

Short term creditors are measured at transaction price (which is usually the invoice price). Loans and other financial liabilities are initially recognised at transaction price net of any transaction costs and subsequently measured at amortised cost determined using the effective interest method.

Taxation

A current tax liability is recognised for the tax payable on the taxable profit of the current and past periods. A current tax asset is recognised in respect of a tax loss that can be carried back to recover tax paid in a previous period. Deferred tax is recognised in respect of all timing differences between the recognition of income and expenses in the financial statements and

their inclusion in tax assessments. 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. Deferred tax is measured using the tax rates and laws that have been enacted or substantively enacted by the reporting date and that are expected to apply to the reversal of the timing difference, except for revalued land and investment property where the tax rate that applies to the sale of the asset is used. Current and deferred tax assets and liabilities are not discounted.

Provisions

Provisions (ie liabilities of uncertain timing or amount) are recognised when there is an obligation at the reporting date as a result of a past event, it is probable that economic benefit will be transferred to settle the obligation and the amount of the obligation can be estimated reliably.

Foreign currency translation

Transactions in foreign currencies are initially recognised at the rate of exchange ruling at the date of the transaction. At the end of each reporting period foreign currency monetary items are translated at the closing rate of exchange. Non-monetary items that are measured at historical cost are translated at the rate ruling at the date of the transaction. All differences are charged to profit or loss.

Leased assets

A lease is classified as a finance lease if it transfers substantially all the risks and rewards incidental to ownership. All other leases are classified as operating leases. The rights of use and obligations under finance leases are initially recognised as assets and liabilities at amounts equal to the fair value of the leased assets or, if lower, the present value of the minimum lease payments. Minimum lease payments are apportioned between the finance charge and the reduction in the outstanding liability using the effective interest rate method. The finance charge is allocated to each period during the lease so as to produce a constant periodic rate of interest on the remaining balance of the liability. Leased assets are depreciated in accordance with the company's policy for tangible fixed assets. If there is no reasonable certainty that ownership will be obtained at the end of the lease term, the asset is depreciated over the lower of the lease term and its useful life. Operating lease payments are recognised as an expense on a straight line basis over the lease term.

Pensions

Contributions to defined contribution plans are expensed in the period to which they relate.

2 Employees	2025	2024
	Number	Number
Average number of persons employed by the company	<u>4</u>	<u>5</u>
3 Intangible fixed assets		£
Goodwill:		
Cost		
Additions		<u>144,349</u>
At 31 March 2025		<u>144,349</u>
Amortisation		

Provided during the year	36,087
At 31 March 2025	<u>36,087</u>

Net book value

At 31 March 2025	<u>108,262</u>
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Goodwill is being written off in equal annual instalments over its estimated economic life of 4 years.

4 Tangible fixed assets

	Plant and machinery	Computer equipment	Motor vehicles	Total
	£	£	£	£
Cost				
At 1 April 2024	70,146	14,280	14,995	99,421
Additions	-	86,000	-	86,000
At 31 March 2025	<u>70,146</u>	<u>100,280</u>	<u>14,995</u>	<u>185,421</u>
Depreciation				
At 1 April 2024	57,682	9,522	12,623	79,827
Charge for the year	3,116	22,689	593	26,398
At 31 March 2025	<u>60,798</u>	<u>32,211</u>	<u>13,216</u>	<u>106,225</u>
Net book value				
At 31 March 2025	<u>9,348</u>	<u>68,069</u>	<u>1,779</u>	<u>79,196</u>
At 31 March 2024	12,464	4,758	2,372	19,594

5 Debtors

	2025	2024
	£	£
Trade debtors	166,826	12,185
Amounts owed by associates	237,539	189,248
Other debtors	16,440	383,966
	<u>420,805</u>	<u>585,399</u>

6 Creditors: amounts falling due within one year

	2025	2024
	£	£
Bank loans and overdrafts	81,366	73,853
Obligations under finance lease and hire purchase contracts	-	815
Trade creditors	9,859	9,343
Amounts owed to associates	42,927	62,500
Taxation and social security costs	69,006	31,047
Other creditors	30,286	88,071
	<u>233,444</u>	<u>265,629</u>

7 Creditors: amounts falling due after one year	2025	2024
	£	£
Bank loans	<u>202,306</u>	<u>181,445</u>

8 Other information

4k Inc Ltd is a private company limited by shares and incorporated in England. Its registered office is:

Unit 4
40 Alderford Street
Sible Hedingham
Halstead
CO9 3HX

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.