

**A & KC HOLDINGS LIMITED  
UNAUDITED FINANCIAL STATEMENTS  
FOR THE PERIOD 23 MARCH 2021 TO 31 MARCH 2022**

**A & KC Holdings Limited**  
**Unaudited Financial Statements**  
**For the Period 23 March 2021 to 31 March 2022**

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**A & KC Holdings Limited**  
**Balance Sheet**  
**As at 31 March 2022**

Registered number: 13287537

	Notes	31 March 2022	
		£	£
<b>FIXED ASSETS</b>			
Tangible Assets	3		2,511
			<u>2,511</u>
<b>CURRENT ASSETS</b>			
Debtors	4	10,503	
Cash at bank and in hand		<u>7,520</u>	
		18,023	
<b>Creditors: Amounts Falling Due Within One Year</b>	5	<u>(9,791 )</u>	
<b>NET CURRENT ASSETS (LIABILITIES)</b>			<u>8,232</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			<u>10,743</u>
<b>PROVISIONS FOR LIABILITIES</b>			
Deferred Taxation	6		<u>(477 )</u>
<b>NET ASSETS</b>			<u><u>10,266</u></u>
<b>CAPITAL AND RESERVES</b>			
Called up share capital	7		1
Profit and Loss Account			<u>10,265</u>
<b>SHAREHOLDERS' FUNDS</b>			<u><u>10,266</u></u>

**A & KC Holdings Limited**  
**Balance Sheet (continued)**  
**As at 31 March 2022**

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For the period ending 31 March 2022 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 her 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

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Dr Agata Ciukiewicz

Director

**14 December 2022**

The notes on pages 3 to 5 form part of these financial statements.

**A & KC Holdings Limited**  
**Notes to the Financial Statements**  
**For the Period 23 March 2021 to 31 March 2022**

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**1. Accounting Policies**

**1.1. Basis of Preparation of Financial Statements**

The financial statements are prepared under the historical cost convention and in accordance with the FRS 102 Section 1A Small Entities - The Financial Reporting Standard applicable in the UK and Republic of Ireland and the Companies Act 2006.

**1.2. 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 estimated reliably.

**1.3. 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:

Equipment	25% straight line
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**1.4. Financial Instruments**

Basic financial instruments are initially recognised at the transaction price, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at the market rate of interest for a similar debt instrument. Debt instruments are subsequently measured at amortised cost.

**1.5. Impairment**

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

**1.6. Registrar Filing Requirements**

The company has taken advantage of Companies Act 2006 section 444(1) and opted not to file the profit and loss account, directors report, and notes to the financial statements relating to the profit and loss account. The notes which are not included have been hidden but original note numbering has remained the same for those that are present.

**2. Average Number of Employees**

Average number of employees, including directors, during the year was as follows: NIL

**A & KC Holdings Limited**  
**Notes to the Financial Statements (continued)**  
**For the Period 23 March 2021 to 31 March 2022**

**3. Tangible Assets**

	<b>Equipment</b> <b>£</b>
<b>Cost</b>	
As at 23 March 2021	-
Additions	2,857
As at 31 March 2022	2,857
<b>Depreciation</b>	
As at 23 March 2021	-
Provided during the period	346
As at 31 March 2022	346
<b>Net Book Value</b>	
As at 31 March 2022	2,511
As at 23 March 2021	-

**4. Debtors**

	<b>31 March 2022</b> <b>£</b>
<b>Due within one year</b>	
Trade debtors	7,947
Prepayments and accrued income	2,556
	10,503

**5. Creditors: Amounts Falling Due Within One Year**

	<b>31 March 2022</b> <b>£</b>
Corporation tax	8,322
Accruals and deferred income	1,380
Director's loan account	89
	9,791

**6. Deferred Taxation**

The provision for deferred taxation is made up of accelerated capital allowances

	<b>31 March 2022</b> <b>£</b>
Deferred tax	477
	477

**7. Share Capital**

	<b>31 March 2022</b>
Allotted, Called up and fully paid	1

**A & KC Holdings Limited**  
**Notes to the Financial Statements (continued)**  
**For the Period 23 March 2021 to 31 March 2022**

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**8. Related Party Transactions**

At the year end, 31 March 2022, the director was owed £89 in respect of loans held with the company. These amounts are interest free and repayable on demand.

**9. General Information**

A & KC Holdings Limited is a private company, limited by shares, incorporated in England & Wales, registered number 13287537 . The registered office is 5 Den Road , Teignmouth, Devon, TQ14 8AR.

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.