

**Company Registration Number : 08873425 (England and Wales)**

**A K Communications Ltd**  
**Unaudited filleted financial statements**  
**For the year ended 28 February 2023**

**A K Communications Ltd**  
**Contents**  
**For the year ended 28 February 2023**

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**A K Communications Ltd**  
**Company Information**  
**For the year ended 28 February 2023**

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<b>Company registration number</b>	08873425 (England and Wales)
<b>Director</b>	Adrian HOLMES
<b>Registered office address</b>	3 Arrow Court Springfield Business Park Alcester B49 6PU
<b>Accountant</b>	Zoo Accounting & Business Solutions Ltd - 3 Arrow Court, Adams Way Springfield Business Park, Alcester B49 6PU

**A K Communications Ltd**  
**Statement of Financial Position**  
**For the year ended 28 February 2023**

	Notes	2023 £	2022 £
<b>Fixed assets</b>			
Property, plant and equipment		116,061	95,011
	6	<u>116,061</u>	<u>95,011</u>
<b>Current assets</b>			
Debtors		543,619	193,067
Cash and cash equivalents		19,687	10,079
		<u>563,306</u>	<u>203,146</u>
<b>Current liabilities</b>			
Creditors: Amounts falling due within one year		(426,840)	(115,888)
Corporation tax payable		(15,887)	(7,746)
		<u>(442,727)</u>	<u>(123,634)</u>
Net current assets/(liabilities)		<u>120,579</u>	<u>79,512</u>
Total assets less current liabilities		<u>236,640</u>	<u>174,524</u>
<b>Non-current liabilities</b>			
Creditors: Amounts falling due after more than one year		(79,932)	(89,947)
<b>Net assets/(liabilities)</b>		<u><b>156,709</b></u>	<u><b>84,576</b></u>
<b>Capital and reserves</b>			
Called up share capital		2	2
Retained earnings		156,707	84,574
<b>Shareholder's funds</b>		<u><b>156,709</b></u>	<u><b>84,576</b></u>

- For the year ended 28 February 2023 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 director acknowledges their responsibility for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.
- These accounts have been prepared 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.

Approved by the Board on 31 October 2023

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Adrian HOLMES (Director)

Company registration number: 08873425

**A K Communications Ltd**  
**Notes to the Financial Statements**  
**For the year ended 28 February 2023**

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**(1) General Information**

The company is a private company limited by shares and is registered in England and Wales. The address of the registered office is 3 Arrow Court, Springfield Business Park, Alcester, B49 6PU.

**(2) Statement of compliance**

These individual financial statements have been prepared in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" Section 1A and Companies Act 2006, as applicable to companies subject to the small companies' regime.

**(3) Significant Accounting Policies**

**Basis of Preparation**

The financial statements have been prepared on the historical cost basis and in accordance with the Companies Act 2006. The presentation and functional currency of the company is pounds sterling. The financial statements are presented in pound units (£) unless stated otherwise.

**Revenue recognition**

Turnover is measured at the fair value of the consideration received or receivable and represents amounts receivable for goods supplied and services rendered, stated net of discounts and of Value Added Tax. The company recognises revenue when the amount of revenue can be measured reliably, when it is probable that future economic benefits will flow to the entity and when specific criteria have been met as described below.

**Property, plant and equipment**

Property, plant and equipment is stated at cost less accumulated depreciation and impairment losses. Part of an item of property, plant and equipment having different useful lives are accounted for as separate items.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives, using the straight-line method. The estimated useful lives, residual values and depreciation method are reviewed at the end of each reporting period, with the effect of any changes in estimate accounted for on a prospective basis.

Depreciation is provided to write off the cost less estimated residual value, of each asset over its expected useful life as follows:

**Asset class and depreciation rate**

Plant and Machinery	18% reducing balance
Equipment	18% reducing balance
Motor Cars	18% reducing balance

**Leases**

Leases are classified as finance leases whenever the terms of the lease transfer substantially all the risks and rewards of ownership to the lessee. All other leases are classified as operating leases.

### **The company as lessee**

Assets held under finance leases are initially recognised as assets of the company at their fair value at the inception of the lease or, if lower, at the present value of the minimum lease payments. The corresponding liability to the lessor is included in the balance sheet as a finance lease obligation.

Lease payments are apportioned between finance expenses and reduction of the lease obligation so as to achieve a constant rate of interest on the remaining balance of the liability. Finance expenses are recognised immediately in the income statement.

Operating lease payments are recognised as an expense on a straight-line basis over the lease term. In the event that lease incentives are received to enter into operating leases, the aggregate benefit of incentives is recognised as a reduction of rental expense on a straight-line basis over the lease period.

### **Taxation**

Taxation expense represents the aggregate amount of current tax and deferred tax recognised in the reporting period.

### **Current Tax**

The tax currently payable is based on taxable profit for the year. Taxable profit differs from profit before tax as reported in the income statement 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 current tax is calculated using tax rates that have been enacted or substantively enacted by the end of the reporting period.

### **(4) Employees**

During the year, the average number of employees including director was 1 (2022 : 1).

### **(5) Related party transactions**

AK Fire Protection Ltd is related party by the virtue of having same directors and shareholders. The balance outstanding from this relating party was £52,681,(2022- NIL ).

### **(6) Fixed assets**

	<b>Tangible</b>
	<b>£</b>
<b>Cost</b>	
As at 01 March 2022	182,831
Additions	43,500
As at 28 February 2023	<u><b>226,331</b></u>
<b>Depreciation/Amortisation</b>	
As at 01 March 2022	87,819
For the year	22,450
As at 28 February 2023	<u><b>110,269</b></u>
<b>Net book value</b>	

As at 28 February 2023

116,062

As at 28 February 2022

95,012

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.