Company Registration No. 10773721 (England and Wales)

M.NIKO LTD
UNAUDITED ACCOUNTS
FOR THE YEAR ENDED 31 MAY 2023

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M.NIKO LTD
COMPANY INFORMATION
FOR THE YEAR ENDED 31 MAY 2023

Director	Asen Aleksiev Pobornikov
Company Number	10773721 (England and Wales)
Registered Office	39 CHURCHFIELD COURT PETERBOROUGH PE4 6GB ENGLAND

M.NIKO LTD
STATEMENT OF FINANCIAL POSITION
AS AT 31 MAY 2023

	Notes	2023 £	2022 £
Fixed assets			
Tangible assets	4	66	99
Current assets			
Debtors	5	5,144	7,660
Cash at bank and in hand		2,439	2,327
		7,583	9,987
Creditors: amounts falling due within one year	6	(196)	(1,231)
Net current assets		7,387	8,756
Total assets less current liabilities		7,453	8,855
Creditors: amounts falling due after more than one year	7	(4,749)	(6,985)
Net assets		2,704	1,870
Capital and reserves			
Called up share capital	8	100	100
Profit and loss account		2,604	1,770
Shareholders' funds		2,704	1,870

For the year ending 31 May 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 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 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 and authorised for issue on 8 December 2023 and were signed on its behalf by

Asen Aleksiev Pobornikov
Director

Company Registration No. 10773721

1 Statutory information

M.NIKO LTD is a private company, limited by shares, registered in England and Wales, registration number 10773721. The registered office is 39 CHURCHFIELD COURT, PETERBOROUGH, PE4 6GB, 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:

Plant & machinery	25% reducing balance

4 Tangible fixed assets

	Plant & machinery £
Cost or valuation	At cost
At 1 June 2022	321
At 31 May 2023	321
Depreciation	
At 1 June 2022	222
Charge for the year	33
At 31 May 2023	255
Net book value	
At 31 May 2023	66
At 31 May 2022	99

5 Debtors

	2023 £	2022 £
Amounts falling due within one year		
Other debtors	5,144	7,660

6 Creditors: amounts falling due within one year

	2023	2022
	£	£
Taxes and social security	196	1,231

7 Creditors: amounts falling due after more than one year

	2023	2022
	£	£
Bank loans	4,749	6,985

8 Share capital

	2023	2022
	£	£
Allotted, called up and fully paid:		
100 Ordinary shares of £1 each	100	100

9 Average number of employees

During the year the average number of employees was 0 (2022: 0).