Registered number: 10155535

AOK ENTERPRISES LTD
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 APRIL 2024

AOK ENTERPRISES LTD
Contents

AOK ENTERPRISES LTD
Balance Sheet
As At 30 April 2024

Registered number: 10155535

		2024		2023	
	Notes	**£**	**£**	**£**	**£**
CURRENT ASSETS					
Stocks	**4**	46,672		33,907	
Debtors	**5**	27,440		27,440	
Cash at bank and in hand		23,427		53,443	
		97,539		114,790	
Creditors: Amounts Falling Due Within One Year	**6**	(83,813)		(83,176)	
NET CURRENT ASSETS (LIABILITIES)			13,726		31,614
TOTAL ASSETS LESS CURRENT LIABILITIES			13,726		31,614
Creditors: Amounts Falling Due After More Than One Year	**7**		(10,615)		(20,615)
NET ASSETS			3,111		10,999
CAPITAL AND RESERVES					
Called up share capital	**8**		10		10
Profit and Loss Account			3,101		10,989
SHAREHOLDERS' FUNDS			3,111		10,999

For the year ending 30 April 2024 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.

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

Mr S Ahmed

Director
15 April 2025

The notes on pages 2 to 3 form part of these financial statements.

1. General Information

AOK ENTERPRISES LTD is a private company, limited by shares, incorporated in England & Wales, registered number 10155535 . The registered office is 5 Bruton Avenue, Westcliff-On-Sea, Essex, SS0 0HW.

2. Accounting Policies

2.1. Basis of Preparation of Financial Statements

The financial statements have been prepared under the historical cost convention and in accordance with Financial Reporting Standard 102 section 1A Small Entities "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Companies Act 2006

2.2. 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.

2.3. Stocks and Work in Progress

Stocks and work in progress are valued at the lower of cost and net realisable value after making due allowance for obsolete and slow-moving stocks. Cost includes all direct costs and an appropriate proportion of fixed and variable overheads. Work-in-progress is reflected in the accounts on a contract by contract basis by recording turnover and related costs as contract activity progresses.

2.4. Taxation

Income tax expense represents the sum of the tax currently payable and deferred tax.

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

Deferred tax is recognised on timing differences between the carrying amounts of assets and liabilities in the financial statements and the corresponding tax bases used in the computation of taxable profit. Deferred tax liabilities are generally recognised for all taxable timing differences. Deferred tax assets are generally recognised for all deductible temporary differences to the extent that it is probable that taxable profits will be available against which those deductible timing differences can be utilised. The carrying amount of deferred tax assets is reviewed at the end of each reporting period and reduced to the extent that it is no longer probable that sufficient taxable profits will be available to allow all or part of the asset to be recovered.

Deferred tax assets and liabilities are measured at the tax rates that are expected to apply in the period in which the liability is settled or the asset realised, based on tax rates (and tax laws) that have been enacted or substantively enacted by the end of the reporting period. Deferred tax liabilities are presented within provisions for liabilities and deferred tax assets within debtors. The measurement of deferred tax liabilities and assets reflect the tax consequences that would follow from the manner in which the Company expects, at the end of the reporting period, to recover or settle the carrying amount of its assets and liabilities.

Current and deferred tax are recognised in profit or loss for the year, except when they relate to items that are recognised in other comprehensive income or directly in equity, in which case current and deferred tax are recognised in other comprehensive income or directly in equity respectively.

3. Average Number of Employees

Average number of employees, including directors, during the year was as follows: 13 (2023: 10)

4. **Stocks**

	2024	2023
	£	£
Stock	46,672	33,907

5. **Debtors**

	2024	2023
	£	£
Due within one year		
Other debtors	27,440	27,440

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

	2024	2023
	£	£
Trade creditors	26,298	25,306
Bank loans and overdrafts	10,219	10,219
Corporation tax	1,367	4,487
Other taxes and social security	28,721	26,897
Net wages	8,026	7,820
Pension payable	108	73
Directors' loan accounts	9,074	8,374
	83,813	83,176

7. **Creditors: Amounts Falling Due After More Than One Year**

	2024	2023
	£	£
Bank loans	10,615	20,615

8. **Share Capital**

	2024	2023
	£	£
Allotted, Called up and fully paid	10	10