

**COMPANY REGISTRATION NUMBER: 04424463**

**ARK CONSULTANTS UK LTD**

**FILLETED UNAUDITED FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED**

**28 February 2025**

**ARK CONSULTANTS UK LTD**  
**STATEMENT OF FINANCIAL POSITION**  
**28 February 2025**

		<b>2025</b>		<b>2024</b>
	<b>Note</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>FIXED ASSETS</b>				
Tangible assets	<b>6</b>		514,048	559,727
<b>CURRENT ASSETS</b>				
Stocks		1,564,122		1,479,390
Debtors	<b>7</b>	425,737		268,534
Cash at bank and in hand		39,010		7,700
		-----		-----
		2,028,869		1,755,624
<b>CREDITORS: amounts falling due within one year</b>				
	<b>8</b>	2,235,341		1,696,381
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<b>NET CURRENT (LIABILITIES)/ASSETS</b>			( 206,472)	59,243
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			-----	-----
			307,576	618,970
<b>CREDITORS: amounts falling due after more than one year</b>				
	<b>9</b>		276,686	513,388
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<b>NET ASSETS</b>			30,890	105,582
			-----	-----
<b>CAPITAL AND RESERVES</b>				
Called up share capital			210	210
Share premium account			14,586	14,586
Capital redemption reserve			66	66
Profit and loss account			16,028	90,720
			-----	-----
<b>SHAREHOLDERS FUNDS</b>			30,890	105,582
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These financial statements have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with Section 1A of FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

In accordance with section 444 of the Companies Act 2006, the statement of comprehensive income has not been delivered.

## **ARK CONSULTANTS UK LTD**

### **STATEMENT OF FINANCIAL POSITION *(continued)***

**28 February 2025**

For the year ending 28th February 2025 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476 ;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements .

These financial statements were approved by the board of directors and authorised for issue on 22 September 2025 , and are signed on behalf of the board by:

Mr T A Williams

Director

Company registration number: 04424463

# **ARK CONSULTANTS UK LTD**

## **NOTES TO THE FINANCIAL STATEMENTS**

### **YEAR ENDED 28th FEBRUARY 2025**

#### **1. GENERAL INFORMATION**

The company is a private company limited by shares, registered in England and Wales. The address of the registered office is 20 Mannin Way, Lancaster Business Park, Caton Road, Lancaster, LA1 3SW.

#### **2. STATEMENT OF COMPLIANCE**

These financial statements have been prepared in compliance with Section 1A of FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland'.

#### **3. ACCOUNTING POLICIES**

##### **basis of preparation**

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through profit or loss.

The financial statements are prepared in sterling, which is the functional currency of the entity.

##### **revenue recognition**

Turnover is measured at the fair value of the consideration received or receivable for goods supplied and services rendered, net of discounts and Value Added Tax. Revenue from the sale of goods is recognised when the significant risks and rewards of ownership have transferred to the buyer (usually on despatch of the goods); the amount of revenue can be measured reliably; it is probable that the associated economic benefits will flow to the entity; and the costs incurred or to be incurred in respect of the transactions can be measured reliably.

##### **tangible assets**

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses. An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other comprehensive income and accumulated in equity, except to the extent it reverses a revaluation decrease of the same asset previously recognised in profit or loss. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other comprehensive income to the extent of any previously recognised revaluation increase accumulated in equity in respect of that asset. Where a revaluation decrease exceeds the accumulated revaluation gains accumulated in equity in respect of that asset, the excess shall be recognised in profit or loss.

**depreciation**

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Leasehold property	-	5% straight line
Motor vehicles	-	25% reducing balance
Equipment	-	20% straight line

**stocks**

Stocks are measured at the lower of cost and estimated selling price less costs to complete and sell. Cost includes all costs of purchase, costs of conversion and other costs incurred in bringing the stock to its present location and condition.

**finance leases and hire purchase contracts**

Assets held under finance leases and hire purchase contracts are recognised in the statement of financial position as assets and liabilities at the lower of the fair value of the assets and the present value of the minimum lease payments, which is determined at the inception of the lease term. Any initial direct costs of the lease are added to the amount recognised as an asset. Lease payments are apportioned between the finance charges and reduction of the outstanding lease liability using the effective interest method. Finance charges are allocated to each period so as to produce a constant rate of interest on the remaining balance of the liability.

#### 4. EMPLOYEE NUMBERS

The average number of persons employed by the company during the year amounted to 43 (2024: 22 ).

#### 5. DIVIDENDS

	<b>2025</b>	2024
	<b>£</b>	£
Dividends paid during the year (excluding those for which a liability existed at the end of the prior year )	367,727	163,526

#### 6. TANGIBLE ASSETS

	Land and buildings £	Motor vehicles £	Equipment £	<b>Total</b> £
<b>Cost</b>				
At 1st March 2024	579,831	59,844	45,456	685,131
Additions	134,892	46,165	–	181,057
Disposals	( 185,202)	–	–	( 185,202)
<b>At 28th February 2025</b>	<b>529,521</b>	<b>106,009</b>	<b>45,456</b>	<b>680,986</b>
<b>Depreciation</b>				
At 1st March 2024	61,154	18,794	45,456	125,404
Charge for the year	19,731	21,803	–	41,534
<b>At 28th February 2025</b>	<b>80,885</b>	<b>40,597</b>	<b>45,456</b>	<b>166,938</b>
<b>Carrying amount</b>				
<b>At 28th February 2025</b>	<b>448,636</b>	<b>65,412</b>	<b>–</b>	<b>514,048</b>
At 29th February 2024	518,677	41,050	–	559,727

#### 7. DEBTORS

	<b>2025</b>	2024
	<b>£</b>	£
Trade debtors	368,630	261,804
Prepayments and accrued income	4,233	4,398
Other debtors	52,874	2,332
	<b>425,737</b>	<b>268,534</b>

**8. CREDITORS: amounts falling due within one year**

	<b>2025</b>	2024
	<b>£</b>	£
Bank loans and overdrafts	101,422	117,033
Trade creditors	274,534	329,084
Accruals and deferred income	120,019	81,087
Corporation tax	131,163	49,537
Social security and other taxes	25,263	103,136
Obligations under finance leases and hire purchase contracts	30,931	4,373
Director loan accounts	71,319	80,748
Factoring overdraft	195,582	132,820
Other creditors	1,285,108	798,563
	<u>2,235,341</u>	<u>1,696,381</u>

**9. CREDITORS: amounts falling due after more than one year**

	<b>2025</b>	2024
	<b>£</b>	£
Bank loans and overdrafts	34,034	108,863
Obligations under finance leases and hire purchase contracts	7,652	12,025
Other loans	235,000	392,500
	<u>276,686</u>	<u>513,388</u>

**10. RELATED PARTY TRANSACTIONS**

Within other creditors is an amount of £1,285,108 (2024 : £743,563) owed to OMM Ltd, a company associated by virtue of mutual shareholders.

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.