

**Financial Statements**  
**for the Year Ended 30 June 2022**  
**for**  
**Arkios Limited**

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for the Year Ended 30 June 2022**

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**Company Information  
for the Year Ended 30 June 2022**

**DIRECTORS:**

J R Lanyon  
J A Nimmo  
A Braghieri

**REGISTERED OFFICE:**

5-7 New Road  
Radcliffe  
Manchester  
M26 1LS

**REGISTERED NUMBER:**

04249657 (England and Wales)

**AUDITORS:**

Ardor Business Solutions Limited  
Statutory Auditors  
Chartered Certified Accountants  
Unit 1  
Shrine Barn  
Sanding Road  
Hythe  
Kent  
CT21 4HE

**Statement of Financial Position**  
**30 June 2022**

	Notes	30/6/22 £	30/6/21 £
<b>CURRENT ASSETS</b>			
Debtors	5	154,023	118,334
Cash at bank		<u>817,985</u>	<u>9,898</u>
		972,008	128,232
<b>CREDITORS</b>			
Amounts falling due within one year	6	<u>878,554</u>	<u>22,068</u>
<b>NET CURRENT ASSETS</b>		<u>93,454</u>	<u>106,164</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		93,454	106,164
<b>CREDITORS</b>			
Amounts falling due after more than one year	7	<u>30,428</u>	<u>41,311</u>
<b>NET ASSETS</b>		<u>63,026</u>	<u>64,853</u>
<b>CAPITAL AND RESERVES</b>			
Called up share capital		246,000	246,000
Share premium		25,000	25,000
Retained earnings		<u>(207,974)</u>	<u>(206,147)</u>
		63,026	64,853

The financial statements have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies regime.

In accordance with Section 444 of the Companies Act 2006, the Income Statement has not been delivered.

The financial statements were approved by the Board of Directors and authorised for issue on 28 November 2022 and were signed on its behalf by:

J R Lanyon - Director

**Notes to the Financial Statements  
for the Year Ended 30 June 2022**

**1. STATUTORY INFORMATION**

Arkios Limited is a private company, limited by shares, registered in England and Wales. The company's registered number and registered office address can be found on the Company Information page.

The presentation currency of the financial statements is the Pound Sterling (£).

**2. STATEMENT OF COMPLIANCE**

These financial statements have been prepared in accordance with Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" including the provisions of Section 1A "Small Entities" and the Companies Act 2006.

**3. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

The financial statements have been prepared under the historical cost convention.

**Turnover**

Turnover comprises invoiced supplies of services by the company, net of Value Added Tax.

**Taxation**

Taxation for the year comprises current and deferred tax. Tax is recognised in the Income Statement, except to the extent that it relates to items recognised in other comprehensive income or directly in equity.

Current or deferred taxation assets and liabilities are not discounted.

Current tax is recognised at the amount of tax payable using the tax rates and laws that have been enacted or substantively enacted by the statement of financial position date.

**Deferred tax**

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the statement of financial position date.

Timing differences arise from the inclusion of income and expenses in tax assessments in periods different from those in which they are recognised in financial statements. Deferred tax is measured using tax rates and laws that have been enacted or substantively enacted by the year end and that are expected to apply to the reversal of the timing difference.

Unrelieved tax losses and other deferred tax assets are recognised only to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits.

**Foreign currencies**

Assets and liabilities in foreign currencies are translated into sterling at the rates of exchange ruling at the statement of financial position date. Transactions in foreign currencies are translated into sterling at the rate of exchange ruling at the date of transaction. Exchange differences are taken into account in arriving at the operating result.

**Hire purchase and leasing commitments**

Rentals paid under operating leases are charged to profit or loss on a straight line basis over the period of the lease.

**4. EMPLOYEES AND DIRECTORS**

The average number of employees during the year was NIL (2021 - NIL).

Notes to the Financial Statements - continued  
for the Year Ended 30 June 2022

5. **DEBTORS**

	30/6/22 £	30/6/21 £
Amounts falling due within one year:		
Trade debtors	31,331	-
Amounts owed by group undertakings	84,885	84,370
VAT	13,076	-
Prepayments and accrued income	638	-
	<u>129,930</u>	<u>84,370</u>
Amounts falling due after more than one year:		
Amounts owed by group undertakings	<u>24,093</u>	<u>33,964</u>
Aggregate amounts	<u>154,023</u>	<u>118,334</u>

6. **CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	30/6/22 £	30/6/21 £
Bank loans and overdrafts	10,066	8,689
Trade creditors	32,061	7,934
Taxation	371	342
VAT	-	102
Directors' current accounts	1	1
Accrued expenses	836,055	5,000
	<u>878,554</u>	<u>22,068</u>

7. **CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR**

	30/6/22 £	30/6/21 £
Bank loans - 1-2 years	9,706	10,019
Bank loans - 2-5 years	<u>20,722</u>	<u>31,292</u>
	<u>30,428</u>	<u>41,311</u>

8. **DISCLOSURE UNDER SECTION 444(5B) OF THE COMPANIES ACT 2006**

The Report of the Auditors was unqualified.

Mr Bryan Michael Kemsley FCCA (Senior Statutory Auditor)  
for and on behalf of Ardor Business Solutions Limited

9. **ULTIMATE CONTROLLING PARTY**

The ultimate controlling party is Arkios AXJ Limited.

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.