

Vitka Ltd

Unaudited Filleted Financial Statements
for the Year Ended 31 October 2025

Vitka Ltd

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Company Information

Director	Mr Arunas Vitkauskas
Registered office	Welland Workspace 10 Pinchbeck Road Spalding England PE11 1QD
Accountants	EBR Accountants Ltd 25A Manchester Road Chapel-en-le-Frith Derbyshire SK23 9SR

Vitka Ltd

(Registration number: 07395708) Balance Sheet as at 31 October 2025

	Note	2025 £	2024 £
Fixed assets			
Tangible assets	<u>4</u>	42,466	56,622
Current assets			
Debtors	<u>5</u>	143,792	245,863
Cash at bank and in hand		87,009	14,145
		<u>230,801</u>	<u>260,008</u>
Creditors: Amounts falling due within one year	<u>6</u>	(588,503)	(302,791)
Net current liabilities		<u>(357,702)</u>	<u>(42,783)</u>
Total assets less current liabilities		(315,236)	13,839
Creditors: Amounts falling due after more than one year	<u>6</u>	-	(6,843)
Net (liabilities)/assets		<u>(315,236)</u>	<u>6,996</u>
Capital and reserves			
Called up share capital	<u>7</u>	100	100
Retained earnings		(315,336)	6,896
Shareholders' (deficit)/funds		<u>(315,236)</u>	<u>6,996</u>

For the financial year ending 31 October 2025 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Director's responsibilities:

- The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The director acknowledges his responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These financial statements have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies regime. As permitted by section 444 (5A) of the Companies Act 2006, the director has not delivered to the registrar a copy of the Profit and Loss Account.

Approved and authorised by the director on 20 August 2026

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Mr Arunas Vitkauskas
Director

Vitka Ltd

Notes to the Unaudited Financial Statements for the Year Ended 31 October 2025

1 General information

The company is a private company limited by share capital, incorporated in England.

The address of its registered office is:

Welland Workspace
10 Pinchbeck Road
Spalding
PE11 1QD
England

These financial statements were authorised for issue by the director on 20 August 2026.

2 Accounting policies

Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance

These financial statements have been prepared in accordance with Financial Reporting Standard 102 Section 1A smaller entities - 'The Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland' and the Companies Act 2006 (as applicable to companies subject to the small companies' regime).

Basis of preparation

These financial statements have been prepared using the historical cost convention except that as disclosed in the accounting policies certain items are shown at fair value.

Revenue recognition

Turnover comprises the fair value of the consideration received or receivable for the sale of goods and provision of services in the ordinary course of the company's activities. Turnover is shown net of sales/value added tax, returns, rebates and discounts.

The company recognises revenue when:

The amount of revenue can be reliably measured;
it is probable that future economic benefits will flow to the entity;
and specific criteria have been met for each of the company's activities.

Tangible assets

Tangible assets are stated in the balance sheet at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

The cost of tangible assets includes directly attributable incremental costs incurred in their acquisition and installation.

Depreciation

Depreciation is charged so as to write off the cost of assets, other than land and properties under construction over their estimated useful lives, as follows:

Asset class	Depreciation method and rate
Motor vehicles	25% reducing balance
Office equipment	25% reducing balance

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Notes to the Unaudited Financial Statements for the Year Ended 31 October 2025

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Trade debtors

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business. Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the company will not be able to collect all amounts due according to the original terms of the receivables.

Trade creditors

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the company does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

Trade creditors are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

Borrowings

Interest-bearing borrowings are initially recorded at fair value, net of transaction costs. Interest-bearing borrowings are subsequently carried at amortised cost, with the difference between the proceeds, net of transaction costs, and the amount due on redemption being recognised as a charge to the profit and loss account over the period of the relevant borrowing.

Interest expense is recognised on the basis of the effective interest method and is included in interest payable and similar charges.

Borrowings are classified as current liabilities unless the company has an unconditional right to defer settlement of the liability for at least twelve months after the reporting date.

Share capital

Ordinary shares are classified as equity. Equity instruments are measured at the fair value of the cash or other resources received or receivable, net of the direct costs of issuing the equity instruments. If payment is deferred and the time value of money is material, the initial measurement is on a present value basis.

Defined contribution pension obligation

A defined contribution plan is a pension plan under which fixed contributions are paid into a pension fund and the company has no legal or constructive obligation to pay further contributions even if the fund does not hold sufficient assets to pay all employees the benefits relating to employee service in the current and prior periods.

Contributions to defined contribution plans are recognised as employee benefit expense when they are due. If contribution payments exceed the contribution due for service, the excess is recognised as a prepayment.

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Notes to the Unaudited Financial Statements for the Year Ended 31 October 2025

3 Staff numbers

The average number of persons employed by the company (including the director) during the year, was 2 (2024 - 2).

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Notes to the Unaudited Financial Statements for the Year Ended 31 October 2025

4 Tangible assets

	Office equipment £	Motor vehicles £	Total £
Cost or valuation			
At 1 November 2024	2,652	272,720	275,372
At 31 October 2025	2,652	272,720	275,372
Depreciation			
At 1 November 2024	2,385	216,365	218,750
Charge for the year	67	14,089	14,156
At 31 October 2025	2,452	230,454	232,906
Carrying amount			
At 31 October 2025	200	42,266	42,466
At 31 October 2024	267	56,355	56,622

5 Debtors

	2025 £	2024 £
Current		
Trade debtors	441,842	457,519
Prepayments	45,392	85,078
Other debtors	(343,442)	(296,734)
	143,792	245,863

6 Creditors

Creditors: amounts falling due within one year

	Note	2025 £	2024 £
Due within one year			
Loans and borrowings		6,940	10,347
Trade creditors		547,069	247,606
Taxation and social security		229	174
Accruals and deferred income		30,617	41,796
Other creditors		3,648	2,868
		588,503	302,791

Creditors include Covid-19 bank loan of £6,940 (£10,347 in 2024).

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Notes to the Unaudited Financial Statements for the Year Ended 31 October 2025

Creditors: amounts falling due after more than one year

	Note	2025 £	2024 £
Due after one year			
Loans and borrowings		-	6,843

7 Share capital

Allotted, called up and fully paid shares

	2025		2024	
	No.	£	No.	£
Ordinary shares of £1 each	100	100	100	100

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.