

UKO Shipping Ltd**Registered number:** 08166325**Balance Sheet****as at 31 August 2025**

	Notes	2025 £	2024 £
Fixed assets			
Tangible assets	3	62,368	82,390
Current assets			
Stocks		-	3,170
Debtors	4	57,388	59,836
Cash at bank and in hand		14,556	48,944
		<u>71,944</u>	<u>111,950</u>
Creditors: amounts falling due within one year	5	(5,962)	(20,020)
Net current assets		<u>65,982</u>	<u>91,930</u>
Total assets less current liabilities		<u>128,350</u>	<u>174,320</u>
Creditors: amounts falling due after more than one year	6	(8,786)	(12,300)
Net assets		<u>119,564</u>	<u>162,020</u>
Capital and reserves			
Called up share capital		100	100
Profit and loss account		119,464	161,920
Shareholders' funds		<u>119,564</u>	<u>162,020</u>

The director is satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit in accordance with section 476 of the Act.

The director acknowledges his responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The accounts have been prepared and delivered in accordance with the special provisions applicable to companies subject to the small companies regime. The profit and loss account has not been delivered to the Registrar of Companies.

M H Jang

Director

Approved by the board on 6 February 2026

UKO Shipping Ltd
Notes to the Accounts
for the year ended 31 August 2025

1 Accounting policies

Basis of preparation

The accounts have been prepared under the historical cost convention and in accordance with FRS 102, The Financial Reporting Standard applicable in the UK and Republic of Ireland (as applied to small entities by section 1A of the standard).

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 from the sale of goods is recognised when the significant risks and rewards of ownership of the goods have transferred to the buyer. 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.

Tangible fixed assets

Tangible fixed assets are measured at cost less accumulative depreciation and any accumulative impairment losses. Depreciation is provided on all tangible fixed assets, other than freehold land, at rates calculated to write off the cost, less estimated residual value, of each asset evenly over its expected useful life, as follows:

Plant and machinery	20% reducing balance
Motor vehicles	20% reducing balance

Debtors

Short term debtors are measured at transaction price (which is usually the invoice price), less any impairment losses for bad and doubtful debts. Loans and other financial assets are initially recognised at transaction price including any transaction costs and subsequently measured at amortised cost determined using the effective interest method, less any impairment losses for bad and doubtful debts.

Creditors

Short term creditors are measured at transaction price (which is usually the invoice price). Loans and other financial liabilities are initially recognised at transaction price net of any transaction costs and subsequently measured at amortised cost determined using the effective interest method.

2 Employees

	2025	2024
	Number	Number
Average number of persons employed by the company	<u>5</u>	<u>4</u>

3 Tangible fixed assets

Plant and

	machinery etc £	Motor vehicles £	Total £
Cost			
At 1 September 2024	27,125	95,722	122,847
At 31 August 2025	<u>27,125</u>	<u>95,722</u>	<u>122,847</u>
Depreciation			
At 1 September 2024	6,781	33,676	40,457
Charge for the year	5,425	14,597	20,022
At 31 August 2025	<u>12,206</u>	<u>48,273</u>	<u>60,479</u>
Net book value			
At 31 August 2025	<u>14,919</u>	<u>47,449</u>	<u>62,368</u>
At 31 August 2024	20,344	62,046	82,390

4 Debtors	2025	2024
	£	£
Other debtors	<u>57,388</u>	<u>59,836</u>

5 Creditors: amounts falling due within one year	2025	2024
	£	£
Corporation tax	-	5,567
Other taxes and social security costs	5,292	3,798
Other creditors	670	10,655
	<u>5,962</u>	<u>20,020</u>

6 Creditors: amounts falling due after one year	2025	2024
	£	£
Obligations under finance lease and hire purchase contracts	<u>8,786</u>	<u>12,300</u>

7 Other information

UKO Shipping Ltd is a private company limited by shares and incorporated in England. Its registered office is:
13 Oakfield Avenue
Cippenham
Slough
SL1 5AE

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the Companies Act 2006.