Company Registration Number : 11478607 (England and Wales)

KOKITO LTD

Unaudited Financial Statements

For the year ended 31 July 2022

KOKITO LTD
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For the year ended 31 July 2022

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KOKITO LTD
Company Information
For the year ended 31 July 2022

Company registration number	11478607 (England and Wales)
Director	Kaloyan Danchev DIMITROV
Registered office address	149 Rushden Gardens Ilford IG5 0BL

KOKITO LTD
Statement of Financial Position
For the year ended 31 July 2022

	Notes	2022 £	2021 £
Current assets			
Debtors		8,762	9,326
Cash and cash equivalents		56,360	57,456
		65,122	66,782
Current liabilities			
Creditors: Amounts falling due within one year		(760)	-
Corporation tax payable		(3,159)	(3,953)
		(3,919)	(3,953)
Net current assets/(liabilities)		61,203	62,829
Total assets less current liabilities		61,203	62,829
Non-current liabilities			
Creditors: Amounts falling due after more than one year		(37,035)	(48,130)
Net assets/(liabilities)		**24,168**	**14,700**
Capital and reserves			
Called up share capital		100	100
Retained earnings		24,068	14,600
Shareholder's funds		**24,168**	**14,700**

- For the year ended 31 July 2022 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 director acknowledges their responsibility for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.
- These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with the provisions of FRS 102 Section 1A - Small Entities. The profit and loss account has not been delivered to the Registrar of Companies.

Approved by the Board on 27 March 2023

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Kaloyan Danchev DIMITROV (Director)

Company registration number: 11478607

KOKITO LTD
Notes to the Financial Statements
For the year ended 31 July 2022

(1) General Information

The company is a private company limited by shares and is registered in England and Wales. The address of the registered office is 149 Rushden Gardens, Ilford, IG5 0BL.

(2) Statement of compliance

These individual financial statements have been prepared in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" Section 1A and Companies Act 2006, as applicable to companies subject to the small companies' regime.

(3) Significant Accounting Policies

Basis of Preparation

The financial statements have been prepared on the historical cost basis and in accordance with the Companies Act 2006. The presentation and functional currency of the company is pounds sterling. The financial statements are presented in pound units (£) unless stated otherwise.

Revenue recognition

Turnover is measured at the fair value of the consideration received or receivable and represents amounts receivable for goods supplied and services rendered, stated net of discounts and of Value Added Tax. The company recognises revenue when the amount of revenue can be measured reliably, when it is probable that future economic benefits will flow to the entity and when specific criteria have been met as described below.

Sale of goods

Sales of goods are recognised when the company has delivered the goods to the customer, no other significant obligation remains unfulfilled that may affect the customer's acceptance of the products and risks and rewards of ownership have transferred to them.

Rendering of Services

Revenue from provision of services rendered in the reporting period is recognised when the outcome of a transaction for the rendering of services can be estimated reliably in terms of revenue, costs and its stage of completion of the specific transaction at the end of the reporting period. The stage of completion is determined on the basis of the actual completion of a proportion of the total services to be rendered. When the outcome of a service contract cannot be estimated reliably the company only recognises revenue to the extent of the recoverable expenses recognised.

Taxation

Taxation expense represents the aggregate amount of current tax and deferred tax recognised in the reporting period.

Current Tax

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

(4) Critical accounting judgements and key sources of estimation uncertainty

No judgement

No significant judgements or estimates have been made in preparation of these financial statements.

(5) Employees

During the year, the average number of employees including director was 1 (2021 : 2)

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.