REGISTERED NUMBER: 15698564 (England and Wales)

KENTARO LTD

UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31ST DECEMBER 2025

KENTARO LTD (REGISTERED NUMBER: 15698564)

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FOR THE YEAR ENDED 31ST DECEMBER 2025

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KENTARO LTD (REGISTERED NUMBER: 15698564)

BALANCE SHEET
31ST DECEMBER 2025

	Notes	2025 £	£	2024 £	£
FIXED ASSETS					
Intangible assets	4		**1,770**		-
Tangible assets	5		**979**		-
			2,749		-
CURRENT ASSETS					
Debtors	6	**60,413**		-	
Cash at bank and in hand		**42,833**		1	
		103,246		1	
CREDITORS					
Amounts falling due within one year	7	**42,499**		-	
NET CURRENT ASSETS			**60,747**		1
TOTAL ASSETS LESS CURRENT LIABILITIES			**63,496**		1
CREDITORS					
Amounts falling due after more than one year	8		**86,667**		-
NET (LIABILITIES)/ASSETS			**(23,171)**		1
CAPITAL AND RESERVES					
Called up share capital	9		**2**		1
Retained earnings			**(23,173)**		-
SHAREHOLDERS' FUNDS			**(23,171)**		1

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31st December 2025.

The members have not required the company to obtain an audit of its financial statements for the year ended 31st December 2025 in accordance with Section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for:

(a) ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and

(b) preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of each financial year and of its profit or loss for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

The notes form part of these financial statements

continued...

BALANCE SHEET - continued
31ST DECEMBER 2025

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 Statement of Income and Retained Earnings has not been delivered.

The financial statements were approved by the Board of Directors and authorised for issue on 26th August 2026 and were signed on its behalf by:

M Z Taj - Director

D Fletcher - Director

The notes form part of these financial statements

1. STATUTORY INFORMATION

Kentaro Ltd is a private company, limited by shares , registered in England and Wales. The company's registered number and registered office address are as below:

Registered number: 15698564

Registered office: Unit 1 Low Hall Business Park
Low Hall Road
United Kingdom
LS18 4EG

2. ACCOUNTING POLICIES

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

The financial statements are presented in sterling which is the functional currency of the company and rounded to the nearest £1.

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

At the time of signing these accounts, having considered the economic climate, the directors expectations and intentions for the next 12 months, and the availability of working capital, the directors are of the opinion that the company will remain viable for the foreseeable future and accordingly these financial statements have been prepared on the going concern basis.

Turnover
Turnover is measured at the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes.

Intangible assets
Intangible assets are amortised on a straight-line basis over their useful lives. The useful lives of intangible assets are as follow:

Computer software	- 5 years

Tangible fixed assets
Tangible fixed assets are stated at cost (or deemed cost) or valuation less accumulated depreciation and accumulated impairment losses. Cost includes costs directly attributable to making the asset capable of operating as intended.

Depreciation is provided for at the following annual rates in order to write off each asset over its estimated useful life.

Fixtures and Fittings	- 20% Straight line

continued...

2. **ACCOUNTING POLICIES - continued**

Financial instruments
The company only enters into transactions in 'basic' financial instruments which result in the recognition of assets and liabilities; these include trade and other debtors and creditors, bank balances, loans from banks and other third parties, and loans to related parties. These are recognised in the company's balance sheet when it becomes party to the contractual provisions of the instrument.

Basic financial assets (other than those classified as payable within one year) are initially measured at cost and are subsequently carried at cost or amortised cost using the effective interest method, less any impairment losses. Basic financial assets classed as receivable within one year are not amortised.

Basic financial liabilities (other than those classified as payable within one year) are initially measured at present value of future cash flows and subsequently at amortised cost using the effective interest method. Basic financial liabilities classed as payable within one year are not amortised.

Financial assets and liabilities are offset, with the net amount reported in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously

Taxation
Taxation for the year comprises current and deferred tax. Tax is recognised in the Statement of Income and Retained Earnings, 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 balance sheet date.

Deferred tax
Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet 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.

3. **EMPLOYEES AND DIRECTORS**

The average number of employees during the year was 3 (2024 - 1) .

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4. **INTANGIBLE FIXED ASSETS**

	Other intangible assets £
COST	
Additions	1,800
At 31st December 2025	1,800
AMORTISATION	
Charge for year	30
At 31st December 2025	30
NET BOOK VALUE	
At 31st December 2025	1,770

5. **TANGIBLE FIXED ASSETS**

	Plant and machinery etc £
COST	
Additions	1,039
At 31st December 2025	1,039
DEPRECIATION	
Charge for year	60
At 31st December 2025	60
NET BOOK VALUE	
At 31st December 2025	979

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

	2025 £	2024 £
Trade debtors	60,413	-

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

	2025 £	2024 £
Taxation and social security	4,341	-
Other creditors	38,158	-
	42,499	-

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

	2025 £	2024 £
Other creditors	86,667	-

continued...

9. CALLED UP SHARE CAPITAL

Allotted, issued and fully paid:

Number:	Class:	Nominal value:	**2025** **£**	2024 £
1	Ordinary	£1	**2**	1

10. RELATED PARTY DISCLOSURES

Included in other creditors are amounts owed to directors of **£2,725.** No interest is charged on loans to directors and there is no fixed date for repayment.

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.