

Registered Number: 07216499  
England and Wales

Abridged Accounts  
for the year ended 30 April 2021  
for  
**BETULA LTD**

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**BETULA LTD**  
**Statement of Financial Position**  
**As at 30 April 2021**

	<b>Notes</b>	<b>2021</b> <b>£</b>	<b>2020</b> <b>£</b>
<b>Fixed assets</b>			
Investments		204,500	189,500
		<b>204,500</b>	<b>189,500</b>
<b>Current assets</b>			
Cash at bank and in hand		10,771	16,769
<b>Creditors: amount falling due within one year</b>		(18,884)	(23,020)
<b>Net current liabilities</b>		<b>(8,113)</b>	<b>(6,251)</b>
<b>Total assets less current liabilities</b>		196,387	183,249
<b>Net assets</b>		<b>196,387</b>	<b>183,249</b>
<b>Capital and reserves</b>			
Called up share capital		100	100
Profit and loss account		196,287	183,149
<b>Shareholder's funds</b>		<b>196,387</b>	<b>183,249</b>

For the year ended 30 April 2021 the company was entitled to exemption from audit under section 477 of the companies act 2006 relating to small companies.

Directors' responsibilities:

1. The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476.
2. The directors acknowledge their responsibilities for complying with the requirements of the companies act 2006 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 and in accordance with the provisions of Part 15 of the Companies Act 2006. In accordance with Section 444 of the Companies Act 2006, the income statement has not been delivered to the Registrar of Companies.

The members have agreed to the preparation of abridged accounts for this accounting period in accordance with section 444(2A).

The financial statements were approved by the board of directors on 27 January 2022 and were signed on its behalf by:

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Mark Gompels

Director

**BETULA LTD**  
**Notes to the Abridged Financial Statements**  
**For the year ended 30 April 2021**

**General Information**

Betula Ltd is a private company, limited by shares, registered in England and Wales, registration number 07216499, registration address Pi House, 40a London Road, Gloucester, GL1 3NU

The presentation currency is £ sterling.

**1. Accounting policies**

**Significant accounting policies**

**Statement of compliance**

These financial statements have been prepared in compliance with FRS 102 – The Financial Reporting Standard applicable in the UK and Republic of Ireland and the Companies Act 2006.

**Basis of preparation**

The financial statements have been prepared on the going concern basis and under the historical cost convention as modified by the revaluation of land and buildings and certain financial instruments measured at fair value in accordance with the accounting policies.

The financial statements are prepared in sterling which is the functional currency of the company.

**Going concern basis**

The directors believe that the company is experiencing good levels of sales growth and profitability, and that it is well placed to manage its business risks successfully. Accordingly, they have a reasonable expectation that the company has adequate resources to continue in operational existence for the foreseeable future. Thus they continue to adopt the going concern basis of accounting in preparing the financial statements.

**Turnover**

Turnover comprises the invoiced value of goods and services supplied by the company, net of trade discounts.

## **Tangible fixed assets**

Tangible fixed assets, other than freehold land, are stated at cost or valuation less depreciation and any provision for impairment. Depreciation is provided at rates calculated to write off the cost or valuation of fixed assets, less their estimated residual value, over their expected useful lives on the following basis:

Computer Equipment	4 years Straight Line
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## **Fixed asset investments**

Fixed asset investments are stated at cost less provision for any permanent diminution in value.

## **Financial instruments**

The company has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the company's balance sheet when the company becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented 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.

## **2. Average number of employees**

Average number of employees during the year was 2 (2020 : 2).

### 3. Tangible fixed assets

<b>Cost or valuation</b>	Computer Equipment £	<b>Total</b> £
At 01 May 2020	1,039	1,039
Additions	-	-
Disposals	-	-
At 30 April 2021	<b>1,039</b>	<b>1,039</b>
<b>Depreciation</b>		
At 01 May 2020	1,039	1,039
Charge for year	-	-
On disposals	-	-
At 30 April 2021	<b>1,039</b>	<b>1,039</b>
<b>Net book values</b>		
Closing balance as at 30 April 2021	-	-
Opening balance as at 01 May 2020	-	-

### 4. Investments

<b>Cost</b>	Other investments other than loans £	<b>Total</b> £
At 01 May 2020	189,500	189,500
Additions	15,000	15,000
Transfer to/from Tangible fixed assets	-	-
Disposals	-	-
At 30 April 2021	<b>204,500</b>	<b>204,500</b>

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.