

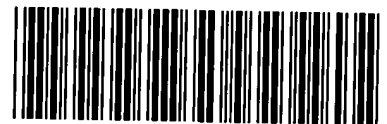
BETTER ENTERPRISES LIMITED
FINANCIAL STATEMENTS
YEAR ENDED 30TH SEPTEMBER 2021

AMENDED

P C P & CO
AAT REPORTING ACCOUNTANTS

393 LORDSHIP LANE
LONDON
N17 6AE

WEDNESDAY



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17/08/2022

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COMPANIES HOUSE

BETTER ENTERPRISES LIMITED
FINANCIAL STATEMENTS
YEAR ENDED 30TH SEPTEMBER 2021

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The following page does not form part of the statutory accounts.	
Detailed Trading and Profit and Loss Account	Appendix

BETTER ENTERPRISES LIMITED
FINANCIAL STATEMENTS
YEAR ENDED 30TH SEPTEMBER 2021

NUMBER

10393619

DIRECTORS

Andreas Koutsoukos

REGISTER OFFICE

393 Lordship Lane
London
N17 6AE

AUDITORS

P C P & CO
393 Lordship Lane
London
N17 6AE

BETTER ENTERPRISES LIMITED
DIRECTOR'S REPORT
YEAR ENDED 30TH SEPTEMBER 2021

The directors present their report together with the accounts for the period ended 30th September 2021.

Principal activity

The principal activity of the Company is that of technical and environmental consultancy.

Review of current position

The Company's development to date, financial results and position as presented in the financial statements are considered satisfactory.

Results

The Company's results for the year are set out on page 4.

Share capital

There were no changes in the share capital of the Company during the year.

Board of Directors

The members of the Board of Directors of the Company at the date of this report are shown on page 1. The director was a member of the board throughout the period ended 30th September 2021.

Accountants report

The directors consider that for the period ended 30th September 2021 the company was entitled to exemption from a statutory audit under section 476 of the Companies Act 2006. Under the provisions of the act the directors have appointed PCP & Co as Reporting Accountants.

Small Company exemption

This report is prepared in accordance with the provisions in Part 15 of the Companies Act 2006 applicable to companies subject to the small companies regime.

On behalf of the Board



Andreas Koutsoukos
Director
Date: 29 June 2022

ACCOUNTANTS REPORT TO THE MEMBERS
OF THE UNAUDITED FINANCIAL STATEMENTS OF
BETTER ENTERPRISES LIMITED

You consider that the company is exempt from an audit for the period ended 30th September 2021.

You have acknowledged, on the balance sheet, your responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and preparation of accounts. These responsibilities include preparing accounts that give a true and fair view of the state of affairs of the company at the end of the financial year and its profit and loss for the financial year.

In accordance with your instructions, we have prepared the accounts which comprise the Profit and Loss Account, the Balance Sheet and the related notes from the accounting records of the company and on the basis of information and explanations you have given to us.

We have not carried out an audit or any review, and consequently we do not express any opinion on these accounts.



P C P & CO
AAT Reporting Accountants
393 Lordship Lane
London N17 6 AE

Date: 29 June 2022

BETTER ENTERPRISES LIMITED
PROFIT AND LOSS ACCOUNT
YEAR ENDED 30TH SEPTEMBER 2021

	2021	2020
	£	£
TURNOVER	48801	47531
Cost of sales	(17000)	(17191)
	-----	-----
GROSS PROFIT	31,801	30340
 Administrative Expenses	 (18873)	 (18579)
	-----	-----
OPERATING PROFIT (LOSS)	12928	11761
 PROFIT/ (LOSS) ON ORDINARY ACTIVITIES		
BEFORE TAX	12928	11761
Tax on profit on ordinary activities	(2456)	(2237)
	-----	-----
PROFIT/ (LOSS) FOR THE YEAR	10472	9524
	=====	=====

None of the company's activities were acquired or discontinued during the above financial year.

There are no other recognized gains and losses in the above financial year other than the profit/ (loss) for the year.

BETTER ENTERPRISES LIMITED
BALANCE SHEET
AS AT 30TH SEPTEMBER 2021

	<u>Notes</u>	2021 £	£	2020 £	£
<u>CURRENT ASSETS</u>					
Debtors	5	15730		16955	
Cash at Bank and In Hand		6633		4673	
		-----		-----	
		22363		21628	
<u>CURRENT LIABILITIES</u>					
Creditors amount falling due within one Year	6	(14313)		(12050)	
		-----		-----	
<u>NET CURRENT ASSETS (LIABILITIES)</u>			8050		9578
			-----		-----
<u>TOTAL NET ASSETS (LIABILITIES)</u>			8050		9578
			=====		=====
<u>CAPITAL AND RESERVES</u>					
Called up Share Capital	7		100		100
Profit and Loss Account	8		7950		9478
			-----		-----
			8050		9578
			=====		=====

continued...

BETTER ENTERPRISES LIMITED
BALANCE SHEET
continued....
AS AT 30TH SEPTEMBER 2021

The directors are satisfied that the company is entitled to exemption from requirement to obtain an audit under section 477 of the Companies Act 2006 and the members have not required the company to obtain an audit in accordance with section 476 of the Act.

The directors acknowledge their responsibilities for complying the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The accounts have been prepared in accordance with the special provisions in Part 15 of the Companies Act 2006 applicable to companies subject to the small companies regime.

Approved by the board and signed on its behalf by



Andreas Koutsoukos
Director

Date: 29 June 2022

BETTER ENTERPRISES LIMITED
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 30TH SEPTEMBER 2021

1. Incorporation and principal activities

Country of incorporation

The Company Better Enterprises Limited (the “Company”) was incorporated in the United Kingdom on 26 September 2016. Its registered office is at 393 Lordship Lane, London, N17 6AE.

Principal activity

The principal activity of the company, which is unchanged during the year, is that of technical and environmental consultancy.

Accounting policies

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

Basis of Accounting

The financial statements have been prepared under the historical cost accounting rules and in accordance with the financial reporting standards for small entities effective January 2005.

Adoption of new and revised IFRSs

During the current year the Company adopted all the new revised IFRSs and International Accounting Standards (IAS) which are relevant to its operations and are effective for accounting periods commencing on 1 January 2008.

The adoption of these Standards did not have a material effect on the financial statements.

Stock

Stocks are valued at the lower of cost and net realisable value. Cost is computed on a first in first out basis. Net realisable value is based on estimated selling price less estimated cost of disposal.

Impairment of assets

Assets that have an indefinite useful life are not subject to amortisation and are tested annually for impairment. Assets that are subject to depreciation or amortisation are reviewed for impairment whenever events or changes in circumstances indicate that the carrying amount may not be recoverable. An impairment loss is recognised for the amount by which the asset's carrying amount exceeds its recoverable amount. The recoverable amount is the higher of an asset's fair value less costs to sell and value in use.

Turnover

Turnover represents the amount derives from the provision of services, which fall within the company's ordinary activities, stated net of Value Added Tax.

2. Accounting policies (continued.....)

Leasing and hire purchase commitments

Assets held under finance lease and hire purchase contracts, which are those where substantially all the risks and rewards of ownership of the asset have passed to the company, are capitalized in the balance sheet and depreciated over their useful lives.

The interest element of the rental obligations is charged to the profit and loss account over the period of the lease and represents a constant proportion of the balance of capital repayments outstanding.

Taxation

Current tax liabilities and assets for the current and prior periods are measured at the amount expected to be paid to or recovered from the taxation authorities, using the tax rates and laws that have been enacted, or substantively enacted, by the balance sheet date.

Foreign currency translation

Foreign currency transactions are translated into the functional currency using the exchange rates prevailing at the dates of the transactions. Foreign exchange gains and losses resulting from the settlement of such transactions and from the translation at year-end exchange rates of monetary assets and liabilities denominated in foreign currencies are recognised in the income statement.

Fair value estimation

The fair values of the company's assets and liabilities approximate their carrying amounts at the balance sheet date.

3. Operating Profit (Loss)	2021	2020
	£	£
Operating profit / (loss) is stated after charging		
Directors Remuneration	8000	10000
4. Taxation		
UK Corporation Tax	2456	2235
Prior year adjustment		2
	-----	-----
	2456	2237
	=====	=====
5. Debtors		
Trade Debtors		
Other Debtors	15649	16910
Revenue and customs	81	45
	-----	-----
	15730	16955
	=====	=====

BETTER ENTERPRISES LIMITED
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 30TH SEPTEMBER 2021

	2021 £	2020 £
6. Creditors Amounts falling due within one year:		
Trade Creditors	4787	1530
Sundry Creditors	5870	7085
Directors Loan		
Other Creditors and Accruals	1200	1200
Corporation Tax and other Taxes	2456	2235
Revenue and Customs		
	----- 14313 =====	----- 12050 =====
7. Share Capital		
Authorised:		
100 Ordinary shares of £ 1 each	100 =====	100 =====
Fully paid:		
100 Ordinary shares of £ 1 each	100 =====	100 =====
8. Profit and Loos		
Profit for the year	10472	9524
Retained Profit brought forward	9478	9954
	----- 19950	----- 19478
Dividends	(12000)	(10000)
	----- 7950 =====	----- 9478 =====
Retained Profit carried forward		