

Registered number: 11273491

**NATURAL CYCLES UK INTERNATIONAL LIMITED
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020**

2 Underwood Row
London
N1 7LQ



Natural Cycles UK International Limited
Unaudited Financial Statements
For The Year Ended 31 December 2020

Contents

	Page
Statement of Financial Position	1—2
Notes to the Financial Statements	3—4

Natural Cycles UK International Limited
Statement of Financial Position
As at 31 December 2020

Registered number: 11273491

		2020		2019	
	Notes	£	£	£	£
CURRENT ASSETS					
Stocks		-		16,666	
Debtors	3	861,340		1,308,250	
		<u>861,340</u>		<u>1,324,916</u>	
Creditors: Amounts Falling Due Within One Year	4	(61,119)		(773,154)	
		<u>(61,119)</u>		<u>(773,154)</u>	
NET CURRENT ASSETS (LIABILITIES)			<u>800,221</u>		<u>551,762</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			<u>800,221</u>		<u>551,762</u>
Creditors: Amounts Falling Due After More Than One Year	5		(538,657)		(312,910)
			<u>(538,657)</u>		<u>(312,910)</u>
NET ASSETS			<u>261,564</u>		<u>238,852</u>
CAPITAL AND RESERVES					
Called up share capital			1,000		1,000
Income Statement			<u>260,564</u>		<u>237,852</u>
SHAREHOLDERS' FUNDS			<u>261,564</u>		<u>238,852</u>

Natural Cycles UK International Limited
Statement of Financial Position (continued)
As at 31 December 2020

For the year ending 31 December 2020 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.
- These accounts have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies' regime.
- The company has taken advantage of section 444(1) of the Companies Act 2006 and opted not to deliver to the registrar a copy of the company's Income Statement.

On behalf of the board

raoul scherwitzl

Mr Raoul Scherwitzl

Director

17/12/2021

The notes on pages 3 to 4 form part of these financial statements.

Natural Cycles UK International Limited
Notes to the Financial Statements
For The Year Ended 31 December 2020

1. Accounting Policies

1.1. Basis of Preparation of Financial Statements

The financial statements have been prepared under the historical cost convention and 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.

1.2. Going Concern Disclosure

The company has reported profits for the year and the Directors' expectation is that the Company will continue to trade profitably for the foreseeable future and hence generate the resources required to meet its obligations, if and when, they become due. In light of this, they are of the opinion that the Company should continue to adopt the going concern basis of accounting in preparing the annual financial statements.

1.3. Significant judgements and estimations

There are no significant judgements or estimates applied to the numbers contained within these financial statements.

1.4. Turnover

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

1.5. Stocks and Work in Progress

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

1.6. Financial Instruments

The Company has chosen to adopt the Sections 11 and 12 of FRS 102 in respect of financial instruments. The Company only enters into basic financial instruments transactions that result in the recognition of financial assets and liabilities like trade and other debtors and creditors, loans from banks and other third parties, loans to related parties and investments in non puttable ordinary shares.

Debt instruments (other than those wholly repayable or receivable within one year), including loans and other accounts receivable and payable, are initially measured at present value of the future cash flows and subsequently at amortised cost using the effective interest method. Debt instruments that are payable or receivable within one year, typically trade debtors and creditors, are measured, initially and subsequently, at the undiscounted amount of the cash or other consideration expected to be paid or received. However, if the arrangements of a short term instrument constitute a financing transaction, like the payment of a trade debt deferred beyond normal business terms or financed at a rate of interest that is not a market rate or in case of an out right short term loan not at market rate, the financial asset or liability is measured, initially, at the present value of the future cash flow discounted at a market rate of interest for a similar debt instrument and subsequently at amortised cost.

Financial assets and liabilities are offset and the net amount reported in the Statement of Financial Position when there is an 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.

Cash and Cash Equivalents :

Cash and cash equivalents comprise cash on hand and demand deposits and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk to changes in value.

1.7. Taxation

Taxation for the year comprises current tax. Tax is recognised in the Income Statement, except to the extent that it relates to items recognised in other comprehensive income or directly in equity.

Current 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 statement of financial position date.

1.8. Pensions

The company operates a defined contribution pension scheme. Contributions payable to the company's pension scheme are charged to the income statement in the period to which they relate.

2. Average Number of Employees

Average number of employees, including directors, during the year was: NIL (2019: 2)

Natural Cycles UK International Limited
Notes to the Financial Statements (continued)
For The Year Ended 31 December 2020

3. Debtors

	2020	2019
	£	£
Due after more than one year		
Amounts owed by group undertakings	861,340	1,308,250
	<u>861,340</u>	<u>1,308,250</u>

4. Creditors: Amounts Falling Due Within One Year

	2020	2019
	£	£
Corporation tax	61,119	55,792
VAT	-	205,134
Accruals and deferred income	-	512,228
	<u>61,119</u>	<u>773,154</u>

5. Creditors: Amounts Falling Due After More Than One Year

	2020	2019
	£	£
Amounts owed to group undertakings	538,657	312,910
	<u>538,657</u>	<u>312,910</u>

6. Related Party Transactions

The company has taken advantage of exemption, under the terms of Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland', not to disclose related party transactions with group companies.

7. Ultimate Controlling Party

During the period the ultimate controlling party was Natural Cycles Nordic AB, a company registered at SANKT ERIKSGATAN 63 B, 112 34 Stockholm, Stockholms län.

8. General Information

Natural Cycles UK International Limited is a private company, limited by shares, registered in England and Wales. The company's registered number and registered office address can be found on the Company Information page.

The presentation currency of the financial statements is the Pound Sterling (£).