

Registered number

11109554

The Biodiversity Protocol Limited

Unaudited Filleted Accounts

31 December 2019

The Biodiversity Protocol Limited**Registered number:** 11109554**Balance Sheet****as at 31 December 2019**

	Notes	2019	2018
		£	£
Fixed assets			
Intangible assets	3	2,200	2,475
Current assets			
Cash at bank and in hand		2,772	3,207
Creditors: amounts falling due within one year	4	(6,176)	(6,091)
Net current liabilities		(3,404)	(2,884)
Net liabilities		<u>(1,204)</u>	<u>(409)</u>
Capital and reserves			
Called up share capital		1	1
Profit and loss account		(1,205)	(410)
Shareholder's funds		<u>(1,204)</u>	<u>(409)</u>

The director is satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

The member has not required the company to obtain an audit in accordance with section 476 of the Act.

The director acknowledges his responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The accounts have been prepared and delivered in accordance with the special provisions applicable to companies subject to the small companies regime. The profit and loss account has not been delivered to the Registrar of Companies.

Mr Paul Anthony Diamond

Director

Approved by the board on 31 December 2020

The Biodiversity Protocol Limited
Notes to the Accounts
for the year ended 31 December 2019

1 Accounting policies

Basis of preparation

The accounts have been prepared under the historical cost convention and in accordance with FRS 102, The Financial Reporting Standard applicable in the UK and Republic of Ireland (as applied to small entities by section 1A of the standard).

Intangible fixed assets

Intangible fixed assets are measured at cost less accumulative amortisation and any accumulative impairment losses.

Debtors

Short term debtors are measured at transaction price (which is usually the invoice price), less any impairment losses for bad and doubtful debts. Loans and other financial assets are initially recognised at transaction price including any transaction costs and subsequently measured at amortised cost determined using the effective interest method, less any impairment losses for bad and doubtful debts.

Creditors

Short term creditors are measured at transaction price (which is usually the invoice price). Loans and other financial liabilities are initially recognised at transaction price net of any transaction costs and subsequently measured at amortised cost determined using the effective interest method.

Taxation

A current tax liability is recognised for the tax payable on the taxable profit of the current and past periods. A current tax asset is recognised in respect of a tax loss that can be carried back to recover tax paid in a previous period. Deferred tax is recognised in respect of all timing differences between the recognition of income and expenses in the financial statements and their inclusion in tax assessments. 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. Deferred tax is measured using the tax rates and laws that have been enacted or substantively enacted by the reporting date and that are expected to apply to the reversal of the timing difference, except for revalued land and investment property where the tax rate that applies to the sale of the asset is used. Current and deferred tax assets and liabilities are not discounted.

Provisions

Provisions (ie liabilities of uncertain timing or amount) are recognised when there is an obligation at the reporting date as a result of a past event, it is probable that economic benefit will be transferred to settle the obligation and the amount of the obligation can be estimated reliably.

2 Employees

	2019	2018
	Number	Number
Average number of persons employed by the company	-	-

3 Intangible fixed assets	£
Website costs:	
Cost	
At 1 January 2019	2,750
At 31 December 2019	<u>2,750</u>
Amortisation	
At 1 January 2019	275
Provided during the year	275
At 31 December 2019	<u>550</u>
Net book value	
At 31 December 2019	<u>2,200</u>
At 31 December 2018	<u>2,475</u>

Website costs are being written off in equal annual instalments over its estimated economic life of 10 years.

4 Creditors: amounts falling due within one year	2019	2018
	£	£
Other creditors	<u>6,176</u>	<u>6,091</u>

5 Other information

The Biodiversity Protocol Limited is a private company limited by shares and incorporated in England. Its registered office is:

14 Lower Clicker Road

Menheniot

Liskeard

Cornwall

PL14 3PJ

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.