

COMPANY REGISTRATION NUMBER: 12682254

**Geometa Limited**

**Filleted Unaudited Financial Statements**

**31 March 2022**

# Geometa Limited

## Statement of Financial Position

31 March 2022

		2022	2021
	Note	£	£
<b>Fixed assets</b>			
Investments	4	521,299	521,299
<b>Current assets</b>			
Debtors	5	—	100
Cash at bank and in hand		17,431	17,354
		17,431	17,454
<b>Creditors: amounts falling due within one year</b>	6	2,785	539,902
<b>Net current assets/(liabilities)</b>		14,646	( 522,448)
<b>Total assets less current liabilities</b>		535,945	( 1,149)
<b>Net assets/(liabilities)</b>		535,945	( 1,149)
<b>Capital and reserves</b>			
Called up share capital		101	101
Profit and loss account		535,844	( 1,250)
<b>Shareholders funds/(deficit)</b>		535,945	( 1,149)

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 Section 1A of FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

In accordance with section 444 of the Companies Act 2006, the statement of comprehensive income has not been delivered.

For the year ending 31 March 2022 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Director's responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476 ;
- The director acknowledges his responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements .

# Geometa Limited

## Statement of Financial Position *(continued)*

**31 March 2022**

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These financial statements were approved by the board of directors and authorised for issue on 2 November 2022 ,  
and are signed on behalf of the board by:

DA Walters

Director

Company registration number: 12682254

# Geometa Limited

## Notes to the Financial Statements

Year ended 31 March 2022

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### 1. General information

The company is a private company limited by shares, registered in England and Wales. The address of the registered office is 128 Warwick Street, Leamington Spa, CV32 4QY, England.

### 2. Statement of compliance

These financial statements have been prepared in compliance with Section 1A of FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland'.

### 3. Accounting policies

#### Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through profit or loss.

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

#### Investments

Fixed asset investments are initially recorded at cost, and subsequently stated at cost less any accumulated impairment losses.

Listed investments are measured at fair value with changes in fair value being recognised in profit or loss.

#### Investments in associates

Investments in associates accounted for in accordance with the cost model are recorded at cost less any accumulated impairment losses. Investments in associates accounted for in accordance with the fair value model are initially recorded at the transaction price. At each reporting date, the investments are measured at fair value, with changes in fair value recognised in other comprehensive income/profit or loss. Where it is impracticable to measure fair value reliably without undue cost or effort, the cost model will be adopted. Dividends and other distributions received from the investment are recognised as income without regard to whether the distributions are from accumulated profits of the associate arising before or after the date of acquisition.

#### Investments in joint ventures

Investments in jointly controlled entities accounted for in accordance with the cost model are recorded at cost less any accumulated impairment losses. Investments in jointly controlled entities accounted for in accordance with the fair value model are initially recorded at the transaction price. At each reporting date, the investments are measured at fair value, with changes in fair value recognised in other comprehensive income/profit or loss. Where it is impracticable to measure fair value reliably without undue cost or effort, the cost model will be adopted. Dividends and other distributions received from the investment are recognised as income without regard to whether the distributions are from accumulated profits of the joint venture arising before or after the date of acquisition.

### Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date. For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets. For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the company are assigned to those units.

### Financial instruments

Financial instruments are classified and accounted for, according to the substance of the contractual arrangement, as either financial asset, financial liabilities or equity instrument. An equity instrument is any contract that evidences a residual interest in the asset of the company after deducting all of its liabilities.

### 4. Investments

	Shares in group undertakings £
<b>Cost</b>	
At 1 April 2021 and 31 March 2022	521,299
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<b>Impairment</b>	
At 1 April 2021 and 31 March 2022	—
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<b>Carrying amount</b>	
At 31 March 2022	521,299
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At 31 March 2021	521,299
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### 5. Debtors

	2022	2021
	£	£
Other debtors	—	100
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### 6. Creditors: amounts falling due within one year

	2022	2021
	£	£
Amounts owed to group undertakings and undertakings in which the company has a participating interest	1,435	538,552
Other creditors	1,350	1,350
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	2,785	539,902
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## **7. Related party transactions**

During the year, Geometa Limited repaid £538,552 in relation to a loan from Geometa Studio Limited. As at 31 March 2022, the amount due to Geometa Studio Limited was £nil (2021: £538,552).

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.