

Vikorta Ltd**Registered number:** 01982098**Balance Sheet****as at 30 June 2021**

	Notes	2021 £	2020 £
Fixed assets			
Tangible assets	3	648,597	649,405
Investments	4	6,361,700	5,784,883
		<u>7,010,297</u>	<u>6,434,288</u>
Current assets			
Debtors	5	11,584	13,583
Cash at bank and in hand		27,551	257,669
		<u>39,135</u>	<u>271,252</u>
Creditors: amounts falling due within one year	6	(15,865)	(4,567)
Net current assets		<u>23,270</u>	<u>266,685</u>
Net assets		<u>7,033,567</u>	<u>6,700,973</u>
Capital and reserves			
Called up share capital		2	2
Profit and loss account		7,033,565	6,700,971
Shareholders' funds		<u>7,033,567</u>	<u>6,700,973</u>

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

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 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.

M R Dudley

Director

Approved by the board on 22 September 2021

Vikorta Ltd
Notes to the Accounts
for the year ended 30 June 2021

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).

Tangible fixed assets

Tangible fixed assets are measured at cost less accumulative depreciation and any accumulative impairment losses. Depreciation is provided on all tangible fixed assets, other than freehold land, at rates calculated to write off the cost, less estimated residual value, of each asset evenly over its expected useful life. Freehold buildings are not depreciated as it is not considered this will reflect the true value of the buildings which are kept in good state of repair.

Freehold buildings	None
Plant and machinery	25% reducing balance method

Investments

Listed investments are measured at cost unless fair value is considered to give a more accurate view. Changes in fair value are included in the profit and loss account.

Creditors

Short term creditors are measured at transaction price (which is usually the invoice price).

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.

2 Employees	2021	2020
	Number	Number
Average number of persons employed by the company	<u>4</u>	<u>4</u>

3 Tangible fixed assets

	Land and buildings	Plant and machinery etc	Total
	£	£	£
Cost			
At 1 July 2020	644,020	32,821	676,841
At 30 June 2021	<u>644,020</u>	<u>32,821</u>	<u>676,841</u>

Depreciation

At 1 July 2020	-	27,436	27,436
Charge for the year	-	808	808
At 30 June 2021	-	28,244	28,244

Net book value

At 30 June 2021	644,020	4,577	648,597
At 30 June 2020	644,020	5,385	649,405

4 Investments

**Other
investments
£**

Cost

At 1 July 2020	5,784,883
Additions	576,817
At 30 June 2021	6,361,700

Historical cost

At 1 July 2020	5,784,883
At 30 June 2021	6,361,700

5 Debtors

**2021
£** **2020
£**

Other debtors	11,584	13,583
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6 Creditors: amounts falling due within one year

**2021
£** **2020
£**

Taxation and social security costs	10,063	228
Other creditors	5,802	4,339
	15,865	4,567

7 Other information

Vikorta Ltd is a private company limited by shares and incorporated in England. Its registered office is:

The Reach
Remenham Lane
Remenham
Henley on Thames

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.