

**BETA COMMS LTD  
FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2025**

Curve Accountancy  
65 Gales Drive  
Three Bridges  
Crawley  
West Sussex  
RH10 1QA

**Beta Comms Ltd**  
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**Beta Comms Ltd**  
**Balance Sheet**  
**As At 31 March 2025**

**Registered number:** 05963503

		2025		2024	
	Notes	£	£	£	£
<b>CURRENT ASSETS</b>					
Debtors	4	6,625		15	
Cash at bank and in hand		12,384		93,500	
		19,009		93,515	
<b>Creditors: Amounts Falling Due Within One Year</b>	5	(1,430 )		(40,476 )	
<b>NET CURRENT ASSETS (LIABILITIES)</b>			17,579		53,039
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			17,579		53,039
<b>NET ASSETS</b>			17,579		53,039
<b>CAPITAL AND RESERVES</b>					
Called up share capital	6		1,800		1,800
Profit and Loss Account			15,779		51,239
<b>SHAREHOLDERS' FUNDS</b>			17,579		53,039

For the year ending 31 March 2025 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

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 Profit and Loss Account.

On behalf of the board

Ms Tina Hiscox

Director  
27th June 2025

The notes on pages 2 to 3 form part of these financial statements.

**Beta Comms Ltd**  
**Notes to the Financial Statements**  
**For The Year Ended 31 March 2025**

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**1. General Information**

Beta Comms Ltd is a private company, limited by shares, incorporated in England & Wales, registered number 05963503 . The registered office is 65 Gales Drive, Three Bridges, Crawley, West Sussex, RH10 1QA.

**2. Accounting Policies**

**2.1. 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 section 1A Small Entities "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Companies Act 2006.

**2.2. Turnover**

Turnover is measured at the fair value of the consideration received or receivable, net of discounts and value added taxes. Turnover includes revenue earned from the sale of goods and from the rendering of services. Turnover is reduced for estimated customer returns, rebates and other similar allowances.

**Sale of goods**

Turnover from the sale of goods is recognised when the significant risks and rewards of ownership of the goods has transferred to the buyer. This is usually at the point that the customer has signed for the delivery of the goods.

**Rendering of services**

Turnover from the rendering of services is recognised by reference to the stage of completion of the contract. The stage of completion of a contract is measured by comparing the costs incurred for work performed to date to the total estimated contract costs. Turnover is only recognised to the extent of recoverable expenses when the outcome of a contract cannot be reliably measured. Income is recognised because of terms of income or expense that are taxable or deductible in other years and items that are never taxable or deductible. The company's liability for current tax is calculated using tax rates that have been enacted or substantively enacted by the end of the reporting period.

Average number of employees, including directors, during the year was 2 (2024: 2)

Deferred tax is recognised on timing differences between the carrying amounts of assets and liabilities in the financial statements and the corresponding tax bases used in the computation of taxable profit. Deferred tax liabilities are generally recognised for all taxable timing differences. Deferred tax assets are generally recognised for all deductible temporary differences to the extent that it is probable that taxable profits will be available against which those deductible timing differences can be utilised. The carrying amount of deferred tax assets is reviewed at the end of each reporting period and reduced to the extent that it is no longer probable that sufficient taxable profits will be available to allow all or part of the asset to be recovered.

Deferred tax assets and liabilities are measured at the tax rates that are expected to apply in the period in which the liability is settled or the asset realised, based on tax rates (and tax laws) that have been enacted or substantively enacted by the end of the reporting period. Deferred tax liabilities are presented within provisions for liabilities and deferred tax assets within debtors. The measurement of deferred tax liabilities and assets reflect the tax consequences that would follow from the manner in which the Company expects, at the end of the reporting period, to recover or settle the carrying amount of its assets and liabilities.

Current and deferred tax are recognised in profit or loss for the year, except when they relate to items that are recognised in other comprehensive income or directly in equity, in which case current and deferred tax are recognised in other comprehensive income or directly in equity respectively.

**Beta Comms Ltd**  
**Notes to the Financial Statements (continued)**  
**For The Year Ended 31 March 2025**

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**5. Creditors: Amounts Falling Due Within One Year**

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Trade creditors	-	3,381
Other creditors	1,430	36,575
Taxation and social security	-	520
	<hr/> 1,430	<hr/> 40,476
	<hr/> <hr/>	<hr/> <hr/>

**6. Share Capital**

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Allotted, Called up and fully paid	1,800	1,800
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