REGISTERED NUMBER: 07657695 (England and Wales)

Report of the Director and

Financial Statements

for the Year Ended 30 June 2021

for

Twootz.Com Limited

Topping & Company
Chartered Accountants & Statutory Auditors
209 Liverpool Road
Birkdale
Southport
Merseyside
PR8 4PH

Contents of the Financial Statements for the Year Ended 30 June 2021

Company Information
for the Year Ended 30 June 2021

DIRECTOR:	M G Foster
REGISTERED OFFICE:	Stud Farm Lumb Brook Road Appleton Warrington Cheshire WA4 3HL
REGISTERED NUMBER:	07657695 (England and Wales)
AUDITORS:	Topping & Company Chartered Accountants & Statutory Auditors 209 Liverpool Road Birkdale Southport Merseyside PR8 4PH

Report of the Director
for the Year Ended 30 June 2021

The director presents his report with the financial statements of the company for the year ended 30 June 2021.

PRINCIPAL ACTIVITY
The principal activity of the company in the year under review was that of the internet sale of food for wild birds.

DIVIDENDS
The total distribution of dividends for the year ended 30 June 2021 amounted to £NIL (2020: £NIL).

DIRECTOR
M G Foster held office during the whole of the period from 1 July 2020 to the date of this report.

RESULTS
The loss for the year ended 30 June 2021, after taxation, amounted to £67,444 (2020: loss after taxation of £68,144). Sales increased for the year from £880,444 (2020) to £1,122,092 (2021), a rise of 27.4% on the prior year. However, trading on the internet continues to be highly competitive, and the company was impacted throughout the year by supply chain issues caused by the prevailing Covid-19 pandemic.

STATEMENT OF DIRECTOR'S RESPONSIBILITIES
The director is responsible for preparing the Report of the Director and the financial statements in accordance with applicable law and regulations.

Company law requires the director to prepare financial statements for each financial year. Under that law the director has elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under company law the director must not approve the financial statements unless he is satisfied that they give a true and fair view of the state of affairs of the company and of the profit or loss of the company for that period. In preparing these financial statements, the director is required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and accounting estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The director is responsible for keeping adequate accounting records that are sufficient to show and explain the company's transactions and disclose with reasonable accuracy at any time the financial position of the company and enable him to ensure that the financial statements comply with the Companies Act 2006. He is also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

STATEMENT AS TO DISCLOSURE OF INFORMATION TO AUDITORS
So far as the director is aware, there is no relevant audit information (as defined by Section 418 of the Companies Act 2006) of which the company's auditors are unaware, and he has taken all the steps that he ought to have taken as a director in order to make himself aware of any relevant audit information and to establish that the company's auditors are aware of that information.

AUDITORS
The auditors, Topping & Company, will be proposed for re-appointment at the forthcoming Annual General Meeting.

ON BEHALF OF THE BOARD:

M G Foster - Director

25 March 2022

Report of the Independent Auditors to the Members of
Twootz.Com Limited

Opinion
We have audited the financial statements of Twootz.Com Limited (the 'company') for the year ended 30 June 2021 which comprise the Income Statement, Balance Sheet and Notes to the Financial Statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:
- give a true and fair view of the state of the company's affairs as at 30 June 2021 and of its loss for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion
We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern
In auditing the financial statements, we have concluded that the director's use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the director with respect to going concern are described in the relevant sections of this report.

Other information
The director is responsible for the other information. The other information comprises the information in the Report of the Director, but does not include the financial statements and our Report of the Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006
In our opinion, based on the work undertaken in the course of the audit:
- the information given in the Report of the Director for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Report of the Director has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception
In the light of the knowledge and understanding of the company and its environment obtained in the course of the audit, we have not identified material misstatements in the Report of the Director.

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:
- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of director's remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the director was not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemption from the requirement to prepare a Strategic Report.

Responsibilities of director
As explained more fully in the Statement of Director's Responsibilities set out on page two, the director is responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the director determines necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the director is responsible for assessing the company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the director either intends to liquidate the company or to cease operations, or has no realistic alternative but to do so.

Report of the Independent Auditors to the Members of Twootz.Com Limited

Auditors' responsibilities for the audit of the financial statements
Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the Auditors that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

As part of our planning process:
- We enquired of management the systems and controls the company has in place, the areas of the financial statements that are mostly susceptible to the risk of irregularities and fraud, and whether there was any known, suspected or alleged fraud. The company did not inform us of any known, suspected or alleged fraud.
- We obtained an understanding of the legal and regulatory frameworks applicable to the company.
- We considered the incentives and opportunities that exist in the company, including the extent of management bias, which present a potential for irregularities and fraud to be perpetuated, and tailored our risk assessment accordingly.
- Using our knowledge of the company, together with the discussions held with the company at the planning stage, we formed a conclusion on the risk of misstatement due to irregularities including fraud and tailored our procedures according to this risk assessment.

The key procedures we undertook to detect irregularities including fraud during the course of the audit included:
- Identifying and testing journal entries and the overall accounting records, in particular those that were significant and unusual.
- Reviewing the financial statement disclosures and determining whether accounting policies have been appropriately applied.
- Reviewing and challenging the assumptions and judgements used by management in their significant accounting estimates, in particular in relation to depreciation, accruals and prepayments.
- Assessing the extent of compliance, or lack of, with the relevant laws and regulations in particular those that are central to the entities ability to continue in operation.
- Testing key revenue lines, in particular cut-off, for evidence of management bias.
- Performing a physical verification of key assets.
- Obtaining third-party confirmation of material bank balances.
- Documenting and verifying all significant related party balances and transactions.

Owing to the inherent limitations of an audit, there is an unavoidable risk that we may not have detected some material misstatements in the financial statements even though we have properly planned and performed our audit in accordance with auditing standards. The primary responsibility for the prevention and detection of irregularities and fraud rests with the director.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our Report of the Auditors.

Use of our report
This report is made solely to the company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the company's members those matters we are required to state to them in a Report of the Auditors and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and the company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Janet Topping (Senior Statutory Auditor)
for and on behalf of Topping & Company
Chartered Accountants & Statutory Auditors
209 Liverpool Road
Birkdale
Southport
Merseyside
PR8 4PH

25 March 2022

Income Statement
for the Year Ended 30 June 2021

	Notes	30.6.21 £	30.6.20 £
TURNOVER		**1,122,092**	880,444
Cost of sales		**939,255**	713,890
GROSS PROFIT		**182,837**	166,554
Administrative expenses		**223,501**	209,137
		(40,664)	(42,583)
Other operating income		**1,220**	8,571
OPERATING LOSS	3	**(39,444)**	(34,012)
Interest payable and similar expenses		**28,000**	34,132
LOSS BEFORE TAXATION		**(67,444)**	(68,144)
Tax on loss		**-**	-
LOSS FOR THE FINANCIAL YEAR		**(67,444)**	(68,144)

The notes form part of these financial statements

Balance Sheet
30 June 2021

	Notes	30.6.21 £	30.6.21 £	30.6.20 £	30.6.20 £
FIXED ASSETS					
Intangible assets	4		**-**		-
Tangible assets	5		**1,471**		334
			1,471		334
CURRENT ASSETS					
Stocks		**60,706**		32,299	
Debtors	6	**45,342**		35,229	
Cash at bank		**27,010**		18,665	
		133,058		86,193	
CREDITORS					
Amounts falling due within one year	7	**547,322**		431,876	
NET CURRENT LIABILITIES			**(414,264)**		(345,683)
TOTAL ASSETS LESS CURRENT LIABILITIES			**(412,793)**		(345,349)
CREDITORS					
Amounts falling due after more than one year	8		**350,000**		350,000
NET LIABILITIES			**(762,793)**		(695,349)
CAPITAL AND RESERVES					
Called up share capital			**100**		100
Retained earnings			**(762,893)**		(695,449)
SHAREHOLDERS' FUNDS			**(762,793)**		(695,349)

The financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the director and authorised for issue on 25 March 2022 and were signed by:

M G Foster - Director

The notes form part of these financial statements

Notes to the Financial Statements
for the Year Ended 30 June 2021

1. **ACCOUNTING POLICIES**

Basis of preparing the financial statements
These financial statements have been prepared in accordance with the provisions of Section 1A "Small Entities" of Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

The preparation of financial statements in compliance with FRS 102 Section 1A requires the use of certain critical accounting estimates. It also requires management to exercise judgement in applying the company's accounting policies (see Note 11).

The company's functional and presentational currency is GBP.

Going concern
The company has net liabilities at 30 June 2021 of £762,793 (2020: net liabilities of £695,349) and incurred a loss for the financial year ended 30 June 2021 of £67,444 (loss for the financial year ended 30 June 2020 of £68,144). The financial statements have been prepared in accordance with the going concern assumption because the director has a reasonable expectation that the company has adequate resources to continue in operational existence for the foreseeable future, and the Group companies will continue to provide financial support to the company.

The following accounting policies have been applied:

Revenue
Revenue is recognised to the extent that it is probable that the economic benefits will flow to the Company and the revenue can be reliably measured. Revenue is measured as the fair value of the consideration received or receivable, excluding discounts, value added tax and other sales taxes. The following criteria must also be met before revenue is recognised:

Sale of goods
Revenue from the sale of goods is recognised when all of the following conditions are satisfied:

- the Company has transferred the significant risks and rewards of ownership to the buyer;

- the Company retains neither continuing managerial involvement to the degree usually associated with ownership nor effective control over the goods sold;

- the amount of revenue can be measured reliably;
it is probable that the Company will receive the consideration due under the transaction; and

- the costs incurred in respect of the transaction can be measured reliably.

Website development
Website development costs are amortised at an annual rate of 20% on their 1 July 2015 economic value in order to write off such costs over their estimated useful life which accurately reflects the pattern of consumption of economic benefits.

continued...

1. **ACCOUNTING POLICIES - continued**

Tangible fixed assets

Tangible fixed assets under the cost model are stated at historical cost less accumulated depreciation and any accumulated impairment losses. Historical cost includes expenditure that is directly attributable to bringing the asset to the location and condition necessary for it to be capable of operating in the manner intended by management.

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Plant & machinery: 20% on cost
Fixtures & fittings: 20% on cost
Computer equipment: 20% on cost

At each reporting date tangible fixed assets of the company are reviewed to determine whether there is an indication that an asset may be impaired. If there is an indication of possible impairment, the recoverable amount of any asset or group of related assets, which is the higher of value in use and the fair value less cost to sell, is estimated and compared with its carrying amount. If the recoverable amount is lower, the carrying amount of the asset is reduced to its recoverable amount and an impairment loss is recognised immediately in profit or loss.

If an impairment loss is subsequently reversed, the carrying amount of an asset or group of related assets is increased to the revised estimate of its recoverable amount, but not to exceed the amount that would have been determined had no impairment loss been recognised for the asset or group of related assets in prior periods. A reversal of an impairment loss is recognised immediately in profit or loss.

The assets' residual values, useful lives and depreciation methods are reviewed, and adjusted prospectively if appropriate, or if there is an indication of a significant change since the last reporting date.

Gains and losses on disposals are determined by comparing the proceeds with the carrying amount and are recognised in the Income Statement.

continued...

1. **ACCOUNTING POLICIES - continued**

Stocks
Stocks are measured at the lower of cost and estimated selling price less costs to sell. Cost is determined using the first in first out method.

The carrying amount of stock is recognised as an expense in the period in which the related revenue is recognised.

Stocks are assessed for impairment at each reporting date. The carrying amount of each item of stock, or similar items, is compared with its selling price less costs to sell. If an item of stock or group of similar items is impaired, its carrying amount is reduced to selling price less costs to sell, and an impairment loss is recognised immediately in profit or loss.

If an impairment loss is subsequently reversed, the carrying amount of the asset or group of related assets is increased to the revised estimate of its recoverable amount, but not to exceed the amount that would have been determined had no impairment loss been recognised for the asset or group of assets in prior periods. A reversal of an impairment loss is recognised immediately in profit or loss.

Debtors
Short term debtors are measured at transaction price, less any impairment. Loans receivable are measured initially at fair value, net of transaction costs, and are measured subsequently at amortised cost using the effective interest method, less any impairment.

Cash and cash equivalents
Cash is represented by cash in hand and deposits with financial institutions repayable without penalty on notice of not more than 24 hours. Cash equivalents are highly liquid investments that mature in no more than three months from the date of acquisition and that are readily convertible to known amounts of cash with insignificant risk of change in value.

Creditors
Short term creditors are measured at the transaction price. Other financial liabilities, including bank loans, are measured initially at fair value, net of transaction costs, and are measured subsequently at amortised cost using the effective interest method.

Finance costs
Finance costs are charged to the Income Statement over the term of the debt using the effective interest method so that the amount charged is at a constant rate on the carrying amount. Issue costs are initially recognised as a reduction in the proceeds of the associated capital instrument.

Borrowing costs
All borrowing costs are recognised in the Income Statement in the year in which they are incurred.

Taxation
Taxation for the year comprises current and deferred 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 or deferred taxation assets and liabilities are not discounted.

Current tax is recognised at the amount of tax payable using the rates and laws that have enacted or substantively enacted by the balance sheet date.

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date.

Timing differences arise from the inclusion of income and expenses in tax assessments in periods different from those in which they are recognised in financial statements. Deferred tax is measured using tax rates and laws that have been enacted or substantively enacted by the year and that are expected to apply to the reversal of the timing difference.

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.

continued...

Notes to the Financial Statements - continued
for the Year Ended 30 June 2021

1. **ACCOUNTING POLICIES - continued**

Pension costs and other post-retirement benefits
The company operates a defined contribution pension plan for its employees. A defined contribution plan is a pension plan under which the company pays fixed contributions into a separate entity. Once the contributions have been paid the company has no further payment obligations.

The contributions are recognised as an expense in the Income Statement when they fall due. Amounts not paid are shown in accruals as a liability in the balance sheet. The assets of the plan are held separately from the company in independently administered funds.

Coronavirus (Covid-19) grants
Coronavirus (Covid-19) grants are recognised as income in the company's profit or loss. Such grants are in respect of claims made to Her Majesty Revenue and Customs for employees furloughed in accordance with the Coronavirus Job Retention Scheme which are recognised on a receivable basis.

Holiday pay accrual
A liability is recognised to the extent of any unused holiday pay entitlement which has accrued at the balance sheet date and carried forward to future periods. This is measured at the undiscounted salary cost of the future holiday entitlement so accrued at the balance sheet date.

Financial instruments
The Company only enters into basic financial instruments that result in the recognition of financial assets and liabilities like trade and other accounts receivable and payable, 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 payables or receivables, 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 that are measured at cost and amortised cost are assessed at the end of each reporting period for objective evidence of impairment. If objective evidence of impairment is found, an impairment loss is recognised in the Income Statement.

For financial assets measured at amortised cost, the impairment loss is measured as the difference between an asset's carrying amount and the present value of estimated cash flows discounted at the asset's original effective interest rate. If a financial asset has a variable interest rate, the discount rate for measuring any impairment loss is the current effective interest rate determined under the contract.

For financial assets measured at cost less impairment, the impairment loss is measured as the difference between an asset's carrying amount and best estimate of the recoverable amount, which is an approximation of the amount that the Company would receive for the asset if it were to be sold at the balance sheet date.

Financial assets and liabilities are offset and the net amount reported in the Balance Sheet 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.

2. **EMPLOYEES AND DIRECTORS**

The average number of employees during the year was 5 (2020 - 5).

During the year the company director received no remuneration (2020: £NIL).

continued...

3. OPERATING LOSS

The operating loss is stated after charging:

	30.6.21	30.6.20
	£	£
Depreciation - owned assets	389	83
Computer software amortisation	-	6,112

4. INTANGIBLE FIXED ASSETS

	Other intangible assets
	£
COST	
At 1 July 2020	
and 30 June 2021	67,845
AMORTISATION	
At 1 July 2020	
and 30 June 2021	67,845
NET BOOK VALUE	
At 30 June 2021	-
At 30 June 2020	-

The above capitalised intangible fixed assets of the company are solely in respect of its website development.

5. TANGIBLE FIXED ASSETS

	Plant and machinery etc
	£
COST	
At 1 July 2020	12,329
Additions	1,526
At 30 June 2021	13,855
DEPRECIATION	
At 1 July 2020	11,995
Charge for year	389
At 30 June 2021	12,384
NET BOOK VALUE	
At 30 June 2021	1,471
At 30 June 2020	334

continued...

Notes to the Financial Statements - continued
for the Year Ended 30 June 2021

6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	30.6.21	30.6.20
	£	£
Trade debtors	18,755	13,272
Amounts owed by group undertakings	3,630	3,630
Other debtors	22,957	18,327
	45,342	35,229

All amounts shown under debtors: amounts falling due within one year as at 30 June 2021 and 30 June 2020 are recoverable within one year of the respective balance sheet date.

The impairment loss recognised in the company Income Statement for the year ended 30 June 2021 in respect of bad and doubtful trade debtors was £NIL (2020: £NIL).

7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	30.6.21	30.6.20
	£	£
Trade creditors	11,624	3,604
Amounts owed to group undertakings	445,791	367,310
Taxation and social security	1,398	1,366
Other creditors	88,509	59,596
	547,322	431,876

8. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	30.6.21	30.6.20
	£	£
Amounts owed to group undertakings	350,000	350,000

9. RELATED PARTY DISCLOSURES

Twootz.Com Limited has taken advantage of the available exemption not to disclose transactions with group members due to consolidated accounts being publicly available from Companies House. Such transactions with group members are at an arms length basis.

Amounts payable by the company to a member of key management personnel as at 30 June 2021 amounted to £54,298 (2020: £54,298) and are included within creditors: amounts falling due within one year. The rate of interest charged is 0% and there are no fixed repayment terms.

10. ULTIMATE CONTROLLING PARTY

The company is controlled by Grosvenor Enterprise Holdings Limited following its acquisition of 100% of the share capital of Twootz.Com Limited on 5 August 2016, enacted on 1 July 2016.

The parent undertaking of the largest and smallest group for which consolidated accounts are prepared is Grosvenor Enterprise Holdings Limited. Consolidated accounts are available from Companies House, Crown Way, Cardiff, CF14 3UZ. The registered office address of Grosvenor Enterprise Holdings Limited is 1 Crowland Close, Southport, Merseyside, PR9 7RR.

continued...

Notes to the Financial Statements - continued
for the Year Ended 30 June 2021

11. JUDGEMENTS AND KEY SOURCES OF ESTIMATION UNCERTAINTY

The preparation of financial statements, in conformity with generally accepted accounting principles, requires the use of estimates and assumptions that affect the reported amounts of assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Although these estimates are based on the director's best knowledge of current events and actions, actual results ultimately may differ from those estimates.

The director does not consider there to be any estimates and assumptions in connection with the preparation of the company's year ended 30 June 2021 financial statements that have a material adjustment to the carrying amounts of assets and liabilities at the balance sheet date of 30 June 2021.

12. COMPANY INFORMATION

Twootz.Com Limited is a private limited company, incorporated and registered in England and Wales (registered number 07657695). The address of the registered office is Stud Farm, Lumb Brook Road, Appleton, Warrington, Cheshire, WA4 3HL. The principal activity of the company during the year was the internet sale of food for wild birds.