

**THE VOICE POINT LIMITED
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

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The Voice Point Limited
Unaudited Financial Statements
For The Year Ended 31 March 2023

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The Voice Point Limited
Balance Sheet
As At 31 March 2023

Registered number: 03497697

		2023		2022	
	Notes	£	£	£	£
FIXED ASSETS					
Tangible Assets	4		5,903		5,523
			5,903		5,523
CURRENT ASSETS					
Debtors	5	10,276		10,988	
Cash at bank and in hand		177		48,687	
		10,453		59,675	
Creditors: Amounts Falling Due Within One Year	6	(49,791)		(84,526)	
NET CURRENT ASSETS (LIABILITIES)			(39,338)		(24,851)
TOTAL ASSETS LESS CURRENT LIABILITIES			(33,435)		(19,328)
Creditors: Amounts Falling Due After More Than One Year	7		(23,324)		(28,076)
NET LIABILITIES			(56,759)		(47,404)
CAPITAL AND RESERVES					
Called up share capital	8		2		2
Profit and Loss Account			(56,761)		(47,406)
SHAREHOLDERS' FUNDS			(56,759)		(47,404)

The Voice Point Limited
Balance Sheet (continued)
As At 31 March 2023

For the year ending 31 March 2023 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

S P Davies

Director

4 March 2024

The notes on pages 3 to 5 form part of these financial statements.

The Voice Point Limited
Notes to the Financial Statements
For The Year Ended 31 March 2023

1. General Information

The Voice Point Limited is a private company, limited by shares, incorporated in England & Wales, registered number 03497697 . The registered office is 45 City Road, Chester, CH1 3AE.

2. Accounting Policies

2.1. Basis of Preparation of Financial Statements

The financial statements are prepared under the historical cost convention and in accordance with the FRS 102 Section 1A Small Entities - The Financial Reporting Standard applicable in the UK and Republic of Ireland and the Companies Act 2006.

The presentational currency is £ Sterling and all amounts are rounded to the nearest £.

2.2. Going Concern Disclosure

The financial statements have been prepared on a going concern basis. As the directors will continue to make funds available to the company in future, they believe that the going concern basis is appropriate for these financial statements.

2.3. 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 marketing and website design services. Turnover is reduced for estimated customer returns, rebates and other similar allowances.

2.4. Tangible Fixed Assets and Depreciation

Tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. Depreciation is provided at rates calculated to write off the cost of the fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Plant & Machinery	25% on cost
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2.5. Taxation

Income tax expense represents the sum of the tax currently payable.

The tax currently payable is based on taxable profit for the year. Taxable profit differs from profit as reported in the statement of comprehensive income because of items of income or expense that are taxable or deductible in other year 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.

Current tax for the year is recognised in profit or loss, except when it relates to items that are recognised in other comprehensive income or directly in equity, in which case, the current tax is also recognised in other comprehensive income or directly in equity respectively.

The Voice Point Limited
Notes to the Financial Statements (continued)
For The Year Ended 31 March 2023

3. Average Number of Employees

Average number of employees, including directors, during the year was: 2 (2022: 3)

4. Tangible Assets

	Plant & Machinery
	£
Cost	
As at 1 April 2022	15,951
Additions	5,295
Disposals	(5,728)
As at 31 March 2023	<u>15,518</u>
Depreciation	
As at 1 April 2022	10,428
Provided during the period	2,582
Disposals	(3,395)
As at 31 March 2023	<u>9,615</u>
Net Book Value	
As at 31 March 2023	<u>5,903</u>
As at 1 April 2022	<u>5,523</u>

5. Debtors

	2023	2022
	£	£
Due within one year		
Trade debtors	8,047	8,413
Other debtors	2,229	2,575
	<u>10,276</u>	<u>10,988</u>

6. Creditors: Amounts Falling Due Within One Year

	2023	2022
	£	£
Trade creditors	2,462	-
Bank loans and overdrafts	9,938	5,324
Other creditors	2,737	11,982
Taxation and social security	34,654	67,220
	<u>49,791</u>	<u>84,526</u>

7. Creditors: Amounts Falling Due After More Than One Year

	2023	2022
	£	£
Bank loans	14,924	19,676
Other loans	8,400	8,400
	<u>23,324</u>	<u>28,076</u>

The Voice Point Limited
Notes to the Financial Statements (continued)
For The Year Ended 31 March 2023

8. Share Capital

	2023	2022
	£	£
Allotted, Called up and fully paid	<u>2</u>	<u>2</u>

9. Related Party Transactions

The directors make an interest free loan available to the company throughout the year, which is repayable on demand. The amount due to the directors at the year end was £327 (2022 - £7,453).

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.