Registered number: 08656284

VOTER CONSULTANCY LTD

UNAUDITED

FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 AUGUST 2019

VOTER CONSULTANCY LTD
REGISTERED NUMBER:08656284

BALANCE SHEET
AS AT 31 AUGUST 2019

	Note		2019 £		*2018* *£*
Current assets					
Debtors: amounts falling due within one year	4	**100**		*100*	
Cash at bank and in hand		**1,430**		*3,000*	
			1,530		*3,100*
Creditors: amounts falling due within one year	6		**(600)**		*(1,420)*
Net assets			**930**		*1,680*
Capital and reserves					
Called up share capital			**100**		*100*
Profit and loss account			**830**		*1,580*
			930		*1,680*

The director considers that the Company is entitled to exemption from audit under section 477 of the Companies Act 2006 and members have not required the Company to obtain an audit for the year in question in accordance with section 476 of Companies Act 2006.

The director acknowledges his responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime and in accordance with the provisions of FRS 102 Section 1A - small entities.

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

The Company has opted not to file the statement of comprehensive income in accordance with provisions applicable to companies subject to the small companies' regime.

The financial statements were approved and authorised for issue by the board and were signed on its behalf by:

T J R Borwick
Director

Date: 19 December 2019

The notes on pages 2 to 4 form part of these financial statements.

1. General information

Voter Consultancy Ltd is a private company limited by shares incorporated in England and Wales, United Kingdom. The registered office is 77 Victoria Street, Office 120, London, England, SW1H 0HW.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements have been prepared under the historical cost convention unless otherwise specified within these accounting policies and in accordance with Section 1A of Financial Reporting Standard 102, the Financial Reporting Standard applicable in the UK and the Republic of Ireland and the Companies Act 2006.

The preparation of financial statements in compliance with FRS 102 requires the use of certain critical accounting estimates. It also requires management to exercise judgment in applying the Company's accounting policies.

The following principal accounting policies have been applied:

2.2 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, rebates, value added tax and other sales taxes.

2.3 Interest income

Interest income is recognised in the Statement of Comprehensive Income using the effective interest method.

2.4 Taxation

Tax is recognised in the Statement of Comprehensive Income, except that a charge attributable to an item of income and expense recognised as other comprehensive income or to an item recognised directly in equity is also recognised in other comprehensive income or directly in equity respectively.

The current income tax charge is calculated on the basis of tax rates and laws that have been enacted or substantively enacted by the balance sheet date in the countries where the Company operates and generates income.

2.5 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.

2.6 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.

2. Accounting policies (continued)

2.7 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.

2.8 Financial instruments

The Company only enters into basic financial instrument transactions that result in the recognition of financial assets and liabilities like trade and other debtors and creditors, loans from banks and other third parties and loans to related parties.

3. Employees

The Company has no employees other than the directors, who did not receive any remuneration *(2018 - £NIL)*.

4. Debtors

	2019	*2018*
	£	*£*
Called up share capital not paid	**100**	*100*

5. Cash and cash equivalents

	2019	*2018*
	£	*£*
Cash at bank and in hand	**1,430**	*3,000*

6. Creditors: amounts falling due within one year

	2019	*2018*
	£	*£*
Corporation tax	**-**	*370*
Other creditors	**-**	*450*
Accruals and deferred income	**600**	*600*
	600	*1,420*

7. Financial instruments

	2019	*2018*
	£	*£*
Financial assets		
Financial assets measured at fair value through profit or loss	**1,430**	*3,000*

Financial assets measured at fair value through profit or loss comprise cash and cash equivalents.