

**REGISTERED NUMBER: 09244185 (England and Wales)**

Unaudited Financial Statements for the Year Ended 31 December 2024

for

1st Point Communications Ltd

Contents of the Financial Statements  
for the Year Ended 31 December 2024

	Page
Company Information	1
Balance Sheet	2
Notes to the Financial Statements	4
Report of the Accountants	6

1st Point Communications Ltd

Company Information  
for the Year Ended 31 December 2024

**DIRECTORS:** S J Fleming  
A Fleming

**SECRETARY:**

**REGISTERED OFFICE:** 40 Foregate Street  
Worcester  
WR1 1DS

**REGISTERED NUMBER:** 09244185 (England and Wales)

**ACCOUNTANTS:** SW&A Accountants  
Unit 14  
Elgar Business Centre  
Moseley Road  
Worcester  
Worcestershire  
WR2 6NJ

Balance Sheet  
31 December 2024

	Notes	31.12.24	£	31.12.23	£
<b>FIXED ASSETS</b>					
Tangible assets	4		1,347		943
<b>CURRENT ASSETS</b>					
Debtors	5	2,086		12,520	
Cash at bank		<u>34,534</u>		<u>34,789</u>	
		36,620		47,309	
<b>CREDITORS</b>					
Amounts falling due within one year	6	<u>27,682</u>		<u>30,626</u>	
<b>NET CURRENT ASSETS</b>			<u>8,938</u>		<u>16,683</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			10,285		17,626
<b>PROVISIONS FOR LIABILITIES</b>			<u>256</u>		<u>179</u>
<b>NET ASSETS</b>			<u>10,029</u>		<u>17,447</u>
<b>CAPITAL AND RESERVES</b>					
Called up share capital			100		100
Retained earnings			<u>9,929</u>		<u>17,347</u>
			<u>10,029</u>		<u>17,447</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2024.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 December 2024 in accordance with Section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for:

- (a) ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of each financial year and of its profit or loss for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

1st Point Communications Ltd (Registered number: 09244185)

Balance Sheet - continued

31 December 2024

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

In accordance with Section 444 of the Companies Act 2006, the Income Statement has not been delivered.

The financial statements were approved by the Board of Directors and authorised for issue on 9 September 2025 and were signed on its behalf by:

S J Fleming - Director

A Fleming - Director

The notes form part of these financial statements

Notes to the Financial Statements  
for the Year Ended 31 December 2024

1. **STATUTORY INFORMATION**

1st Point Communications Ltd is a private company, limited by shares, registered in England and Wales. The company's registered number and registered office address can be found on the Company Information page.

2. **ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

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

**Turnover**

Turnover is measured at the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes.

**Tangible fixed assets**

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

**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 tax rates and laws that have been enacted or substantively enacted by the balance sheet date.

**Deferred tax**

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 end 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.

**Pension costs and other post-retirement benefits**

The company operates a defined contribution pension scheme. Contributions payable to the company's pension scheme are charged to profit or loss in the period to which they relate.

3. **EMPLOYEES AND DIRECTORS**

The average number of employees during the year was 2 (2023 - 2) .

Notes to the Financial Statements - continued  
for the Year Ended 31 December 2024

4. **TANGIBLE FIXED ASSETS**

Plant and  
 machinery  
 etc  
 £

**COST**

At 1 January 2024

1,179

Additions

767

At 31 December 2024

1,946

**DEPRECIATION**

At 1 January 2024

236

Charge for year

363

At 31 December 2024

599

**NET BOOK VALUE**

At 31 December 2024

1,347

At 31 December 2023

943

5. **DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

31.12.24

31.12.23

£

£

Trade debtors

1,224

12,520

Other debtors

862

-

2,086

12,520

6. **CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

31.12.24

31.12.23

£

£

Trade creditors

(1)

-

Taxation and social security

9,799

12,177

Other creditors

17,884

18,449

27,682

30,626

**The following reproduces the text of the report prepared for the directors in respect of the company's annual unaudited financial statements. In accordance with the Companies Act 2006, the company is only required to file a Balance Sheet. Readers are cautioned that the Income Statement and certain other primary statements and the Report of the Directors are not required to be filed with the Registrar of Companies.**

As described on the Balance Sheet you are responsible for the preparation of the financial statements for the year ended 31 December 2024 set out on page nil and you consider that the company is exempt from an audit.

In accordance with your instructions, we have compiled these unaudited financial statements in order to assist you to fulfil your statutory responsibilities, from the accounting records and information and explanations supplied to us.

SW&A Accountants  
Unit 14  
Elgar Business Centre  
Moseley Road  
Worcester  
Worcestershire  
WR2 6NJ

Date: .....

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.