

Registered number
06982029

Stupoint Limited

Unaudited Filleted Accounts

31 March 2023

Stupoint Limited**Registered number:** 06982029**Balance Sheet****as at 31 March 2023**

	Notes	2023 £	2022 £
Fixed assets			
Tangible assets	3	83	111
Current assets			
Debtors	4	2,640	2,640
Cash at bank and in hand		44,454	28,908
		<u>47,094</u>	<u>31,548</u>
Creditors: amounts falling due within one year	5	(25,118)	(18,957)
Net current assets		<u>21,976</u>	<u>12,591</u>
Net assets		<u>22,059</u>	<u>12,702</u>
Capital and reserves			
Called up share capital		100	100
Profit and loss account		21,959	12,602
Shareholders' funds		<u>22,059</u>	<u>12,702</u>

The directors are satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit in accordance with section 476 of the Act.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The accounts have been prepared and delivered in accordance with the special provisions applicable to companies subject to the small companies regime. The profit and loss account has not been delivered to the Registrar of Companies.

Mr SH Fieldhouse

Director

Approved by the board on 25 July 2023

Stupoint Limited
Notes to the Accounts
for the year ended 31 March 2023

1 Accounting policies

Basis of preparation

The accounts have been prepared under the historical cost convention and in accordance with FRS 102, The Financial Reporting Standard applicable in the UK and Republic of Ireland (as applied to small entities by section 1A of the standard).

Tangible fixed assets

Tangible fixed assets are measured at cost less accumulative depreciation and any accumulative impairment losses. Depreciation is provided on all tangible fixed assets, other than freehold land, at rates calculated to write off the cost, less estimated residual value, of each asset over its expected useful life, as follows:

Equipment	25% reducing balance
-----------	----------------------

Debtors

Short term debtors are measured at transaction price (which is usually the invoice price), less any impairment losses for bad and doubtful debts.

Creditors

Short term creditors are measured at transaction price (which is usually the invoice price). Loans and other financial liabilities are initially recognised at transaction price net of any transaction costs and subsequently measured at amortised cost determined using the effective interest method.

Taxation

A current tax liability is recognised for the tax payable on the taxable profit of the current and past periods. No provision for deferred tax has been made since the directors are of the opinion that no liability will crystallise in the foreseeable future.

2 Employees

	2023	2022
	Number	Number
Average number of persons employed by the company	<u>2</u>	<u>2</u>

3 Tangible fixed assets

	Equipment
	£
Cost	
At 1 April 2022	<u>8,386</u>
At 31 March 2023	<u>8,386</u>
Depreciation	
At 1 April 2022	8,275

Charge for the year	28
At 31 March 2023	<u>8,303</u>
Net book value	
At 31 March 2023	<u>83</u>
At 31 March 2022	111

4 Debtors	2023	2022
	£	£
Trade debtors	<u>2,640</u>	<u>2,640</u>

5 Creditors: amounts falling due within one year	2023	2022
	£	£
Taxation and social security costs	21,172	7,135
Other creditors	3,946	11,822
	<u>25,118</u>	<u>18,957</u>

6 Other information

Stupoint Limited is a private company limited by shares and incorporated in England. Its registered office is:
146 Kings Hall Road
Beckenham
BR3 1LN

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.