REGISTERED NUMBER: 06647607 (England and Wales)

Unaudited Financial Statements for the Year Ended 31st July 2025

for

V.O Medical Ltd

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for the Year Ended 31st July 2025

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V.O Medical Ltd (Registered number: 06647607)

Balance Sheet
31st July 2025

	Notes	31.7.25 £	£	31.7.24 £	£
FIXED ASSETS					
Tangible assets	4		30,212		38,262
CURRENT ASSETS					
Debtors	5	125,460		204,270	
Investments	6	200,000		200,000	
Cash at bank		765,164		535,271	
		1,090,624		939,541	
CREDITORS					
Amounts falling due within one year	7	66,467		64,264	
NET CURRENT ASSETS			1,024,157		875,277
TOTAL ASSETS LESS CURRENT LIABILITIES			1,054,369		913,539
PROVISIONS FOR LIABILITIES			338		287
NET ASSETS			1,054,031		913,252
CAPITAL AND RESERVES					
Called up share capital	8		100		100
Retained earnings			1,053,931		913,152
SHAREHOLDERS' FUNDS			1,054,031		913,252

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31st July 2025.

The members have not required the company to obtain an audit of its financial statements for the year ended 31st July 2025 in accordance with Section 476 of the Companies Act 2006.

The director acknowledges his 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.

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 Statement of Income and Retained Earnings has not been delivered.

The financial statements were approved by the director and authorised for issue on 23rd April 2026 and were signed by:

Dr R Goyal - Director

The notes form part of these financial statements

1. COMPANY INFORMATION

V.O Medical Ltd is a private company, limited by shares , registered in England and Wales. The company's registered number and registered office address are as below:

Registered number:	06647607
Registered office:	The Lexicon Mount Street Manchester M2 5NT

The presentation currency of the financial statements is the Pound Sterling (£).

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.

Revenue from the provision of professional services is recognised on delivery of the service.

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

Fixtures and fittings	- 25% on cost
Motor vehicles	- 20% on reducing balance

Tangible Fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment loss.

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is credited or charged to the profit or loss.

Taxation
Taxation for the year comprises current and deferred tax. Tax is recognised in the Statement of Income and Retained Earnings, 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.

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2. ACCOUNTING POLICIES - continued

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 1 (2024 - 1) .

4. TANGIBLE FIXED ASSETS

	Fixtures and fittings £	Motor vehicles £	Totals £
COST			
At 1st August 2024	7,323	41,607	48,930
Additions	767	-	767
At 31st July 2025	8,090	41,607	49,697
DEPRECIATION			
At 1st August 2024	5,814	4,854	10,668
Charge for year	495	8,322	8,817
At 31st July 2025	6,309	13,176	19,485
NET BOOK VALUE			
At 31st July 2025	1,781	28,431	30,212
At 31st July 2024	1,509	36,753	38,262

5. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.7.25 £	31.7.24 £
Trade debtors	125,460	204,270

6. CURRENT ASSET INVESTMENTS

Current asset investment represents a Corporate Investment Bond. As there is no ascertainable market value available, the directors have valued this on a cost basis.

7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.7.25 £	31.7.24 £
Corporation tax	48,800	48,411
VAT	13,170	12,650
Directors' current accounts	1,335	90
Accrued expenses	3,162	3,113
	66,467	64,264

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8. CALLED UP SHARE CAPITAL

Allotted, issued and fully paid:

Number:	Class:	Nominal value:	31.7.25 £	31.7.24 £
100	Ordinary A	£1	100	100

9. DIRECTOR'S ADVANCES, CREDITS AND GUARANTEES

The following advances and credits to a director subsisted during the years ended 31st July 2025 and 31st July 2024:

	31.7.25 £	31.7.24 £
Dr R Goyal		
Balance outstanding at start of year	(89)	(4,783)
Amounts advanced	470	7,014
Amounts repaid	(1,716)	(2,320)
Amounts written off	-	-
Amounts waived	-	-
Balance outstanding at end of year	(1,335)	(89)

The loan is repayable on demand and no interest was charged during the year.

10. CONTROL

The ultimate controlling party is Dr Goyal by virtue of holding 100% of the voting share capital.

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.