Registered number: SC592221

ONPOINT ACCOUNTING LIMITED
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 NOVEMBER 2024

Onpoint Accounting Limited
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Onpoint Accounting Limited
Balance Sheet
As At 30 November 2024

Registered number: SC592221

	Notes	2024		2023	
		£	£	£	£
FIXED ASSETS					
CURRENT ASSETS					
Debtors	4	146,416		113,312	
Cash at bank and in hand		1,785		8,843	
		148,201		122,155	
Creditors: Amounts Falling Due Within One Year	5	(139,878)		(96,598)	
NET CURRENT ASSETS (LIABILITIES)			8,323		25,557
TOTAL ASSETS LESS CURRENT LIABILITIES			8,323		25,557
Creditors: Amounts Falling Due After More Than One Year	6		(7,785)		(15,942)
NET ASSETS			538		9,615
CAPITAL AND RESERVES					
Called up share capital	7		3		3
Profit and Loss Account			535		9,612
SHAREHOLDERS' FUNDS			538		9,615

For the year ending 30 November 2024 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

Mr Johann Goree

Director
26/08/2025

The notes on pages 2 to 3 form part of these financial statements.

1. General Information

Onpoint Accounting Limited is a private company, limited by shares, incorporated in Scotland, registered number SC592221 . The registered office is Jgbc Ltd Lagmhor Office, C/O Jgbc Ltd, Dunkeld, Perth And Kinross, PH8 0AD.

2. Accounting Policies

2.1. Basis of Preparation of Financial Statements

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

2.2. 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 services. Turnover is reduced for estimated customer returns, rebates and other similar allowances.

Sale of goods

Turnover from the sale of goods is recognised when the significant risks and rewards of ownership of the goods has transferred to the buyer. This is usually at the point that the customer has signed for the delivery of the goods.

Rendering of services

Turnover from the rendering of services is recognised by reference to the stage of completion of the contract. The stage of completion of a contract is measured by comparing the costs incurred for work performed to date to the total estimated contract costs. Turnover is only recognised to the extent of recoverable expenses when the outcome of a contract cannot be estimated reliably.

2.3. 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:

Fixtures & Fittings	35% Straight Line
Computer Equipment	30% Straight Line

3. Average Number of Employees

Average number of employees, including directors, during the year was: 2 (2023: 2)

4. Debtors

	2024	2023
	£	£
Due within one year		
Trade debtors	61,746	79,186
Amounts owed by group undertakings	7,900	32,240
Other debtors	76,770	1,886
	146,416	113,312

5. Creditors: Amounts Falling Due Within One Year

	2024	2023
	£	£
Trade creditors	(721)	1,465
Bank loans and overdrafts	1,283	4,309
Other creditors	139,316	90,824
	139,878	96,598

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

	2024	2023
	£	£
Bank loans	7,785	15,942

7. Share Capital

	2024	2023
	£	£
Allotted, Called up and fully paid	3	3

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.