

TOTAL POINT LIMITED

**Abridged Unaudited Financial Statements
For the financial year ended
22 March 2025**

Registered number 579366

TOTAL POINT LIMITED

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BALANCE SHEET AS AT 22 MARCH 2025

	Notes	2025 €	2024 €
Called up share capital not paid		100	100
Fixed assets		-	-
		<u>100</u>	<u>100</u>
Current Assets		7,057	7,057
Prepayments and accrued income		31	31
Creditors: amounts falling due within one year		<u>(6,534)</u>	<u>(6,514)</u>
Net current assets		<u>554</u>	<u>574</u>
Total assets less current liabilities		654	674
		<u>654</u>	<u>674</u>
Net assets		<u>654</u>	<u>674</u>
Capital and reserves		<u>654</u>	<u>674</u>

These financial statements have been prepared in accordance with the Micro Companies Regime.

We, as Directors of Total Point Limited, state that:

- the company is availing itself of audit exemption - the exemption provided for by Chapter 15 of Part 6 of the Companies Act 2014;
- the company is availing itself of the exemption on the grounds that section 358 is complied with;
- no notice under subsection (1) of section 334 has, in accordance with subsection (2) of that section, been served on the company; and
- the directors acknowledge the obligations of the company, under the Companies Act 2014 to keep adequate accounting records and prepare financial statements which give a true and fair view of the assets, liabilities and financial position of the company at the end of its financial year and of its profit or loss for that financial year, and otherwise comply with the provisions of the Companies Act 2014 relating to financial statements so far as they are applicable to the company.

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BALANCE SHEET AS AT 22 MARCH 2025 (continued)

In preparing these abridged financial statements, the directors have relied on the exemption contained in section 352 of the Companies Act 2014 on the ground that the company is a small company and qualifies for the micro companies regime and is entitled to the benefit of that exemption. These abridged financial statements have been properly prepared in accordance with section 353 of the Companies Act 2014.

Approved by the board of directors and signed on its behalf by

Rory Emerson
Director

Michelle Emerson
Director

3 September 2025

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NOTES TO THE FINANCIAL STATEMENTS FOR THE FINANCIAL YEAR ENDED 22 MARCH 2025

1. General Information

The financial statements comprising the Profit and Loss Account, the Balance Sheet and the related notes constitute the individual financial statements of Total Point Limited for the financial year ended 22 March 2025.

Total Point Limited is a private company limited by shares (registered under Part 2 of Companies Act 2014), incorporated and registered in the Republic of Ireland (CRO number 579366). The Registered Office is Iniscarra Frascati Park, Blackrock, Co Dublin, which is also the principal place of business of the company.

Currency

The financial statements have been presented in the Euro currency (€) without rounding.

2. Summary of Significant Accounting Policies

The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the company's financial statements.

Basis of preparation

The financial statements have been prepared on the going concern basis and in accordance with the historical cost convention. The financial reporting framework that has been applied in their preparation is the Companies Act 2014 (the Act) and FRS 105 *The Financial Reporting Standard applicable to the Micro-entities Regime* issued by the Financial Reporting Council and promulgated by the Institute of Chartered Accountants in Ireland. The company qualifies as a micro company for the period, as defined by section 280D of the Act, in respect of the financial year and has applied the rules of the 'Micro Companies Regime' in accordance with section 280E of the Act and FRS 105.

Tangible fixed assets

All tangible fixed assets are initially recorded at historic cost. This includes non-refundable purchase taxes, and also any costs directly attributable to bringing the asset to the location and condition necessary for it to be capable of operating in the manner intended by management.

Depreciation

Depreciation is provided on all tangible fixed assets, other than freehold land, at rates calculated to write off the cost or valuation, less estimated residual value, of each asset systematically over its expected useful life, on a straight-line basis, as follows:

Computer equipment - over 3 years

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Where factors indicate that the residual values or useful lives of tangible assets may have changed, a review will be carried out of the residual values, depreciation methods and useful lives, and these will be amended if necessary. Changes in depreciation rates arising from this review are accounted for prospectively over the remaining useful lives of the assets.

Turnover

Turnover is stated net of VAT and derives from the provision of services falling within the company's ordinary activities.

Taxation

The charge for taxation is based on the profit for the financial year and is calculated with reference to the tax rates applying at the financial year end date in the jurisdiction where the tax is applied. Deferred taxation is not recognised.

Foreign currencies

Transactions in foreign currencies are recorded at the rate ruling at the date of the transaction.

3. Appropriation of Profit and Loss Account

	2025	2024
	€	€
Profit brought forward at the beginning of the financial year	574	594
(Loss)/ Profit for the financial year	(20)	(20)
Profit carried forward at the end of the financial year	<u><u>554</u></u>	<u><u>574</u></u>