

Viewber Limited

Filleted Accounts

31 March 2023

Viewer Limited**Registered number:** 10069752**Balance Sheet****as at 31 March 2023**

	Notes	2023	2022
		£	£
Fixed assets			
Intangible assets	3	91,051	136,577
Tangible assets	4	16,461	8,360
		<u>107,512</u>	<u>144,937</u>
Current assets			
Debtors	5	608,713	548,783
Cash at bank and in hand		1,711,415	1,852,656
		<u>2,320,128</u>	<u>2,401,439</u>
Creditors: amounts falling due within one year	6	(384,561)	(339,487)
Net current assets		<u>1,935,567</u>	<u>2,061,952</u>
Net assets		<u>2,043,079</u>	<u>2,206,889</u>
Capital and reserves			
Called up share capital		2	2
Share premium		4,544,800	4,544,800
Profit and loss account		(2,501,723)	(2,337,913)
Shareholders' funds		<u>2,043,079</u>	<u>2,206,889</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.

R Cunningham

Director

Approved by the board on 15 December 2023

Viewer 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).

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 from the sale of goods is recognised when the significant risks and rewards of ownership of the goods have transferred to the buyer. 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.

Intangible fixed assets

Intangible fixed assets are measured at cost less accumulative amortisation and any accumulative impairment losses.

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 evenly over its expected useful life, as follows:

Fixtures, fittings, tools and equipment over 3 years

Debtors

Short term debtors are measured at transaction price (which is usually the invoice price), less any impairment losses for bad and doubtful debts. Loans and other financial assets are initially recognised at transaction price including any transaction costs and subsequently measured at amortised cost determined using the effective interest method, 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. A current tax asset is recognised in respect of a tax loss that can be carried back to recover tax paid in a previous period. Deferred tax is recognised in respect of all timing differences between the recognition of income and expenses in the financial statements and their inclusion in tax assessments. 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. Deferred tax is measured using the tax rates and laws that have been enacted or substantively enacted by the reporting date and that are expected to apply to the reversal of the timing difference, except for revalued land and investment property where the tax rate that applies to the sale of the asset is used. Current and deferred tax assets and liabilities are not discounted.

Provisions

Provisions (ie liabilities of uncertain timing or amount) are recognised when there is an obligation at the reporting date as a result of a past event, it is probable that economic benefit will be transferred to settle the obligation and the amount of the obligation can be estimated reliably.

Pensions

Contributions to defined contribution plans are expensed in the period to which they relate.

2 Employees	2023 Number	2022 Number
Average number of persons employed by the company	<u>41</u>	<u>36</u>
3 Intangible fixed assets		£
Goodwill:		
Cost		
At 1 April 2022		227,628
At 31 March 2023		<u>227,628</u>
Amortisation		
At 1 April 2022		91,051
Provided during the year		45,526
At 31 March 2023		<u>136,577</u>
Net book value		
At 31 March 2023		91,051
At 31 March 2022		<u>136,577</u>

Goodwill is being written off in equal annual instalments over its estimated economic life of 5 years.

4 Tangible fixed assets

**Plant and
machinery
etc
£**

Cost

At 1 April 2022	491,372
Additions	21,189
At 31 March 2023	<u>512,561</u>

Depreciation

At 1 April 2022	483,012
Charge for the year	13,088
At 31 March 2023	<u>496,100</u>

Net book value

At 31 March 2023	<u>16,461</u>
At 31 March 2022	8,360

5 Debtors

	2023	2022
	£	£
Trade debtors	511,000	456,885
Corporation tax debtor	97,713	91,898
	<u>608,713</u>	<u>548,783</u>

6 Creditors: amounts falling due within one year

	2023	2022
	£	£
Bank loans and overdrafts	5,897	3,092
Trade creditors	108,194	90,877
Taxation and social security costs	222,424	202,855
Other creditors	48,046	42,663
	<u>384,561</u>	<u>339,487</u>

7 Other information

Viewber Limited is a private company limited by shares and incorporated in England. Its registered office is:

C/O Vantage Accounting 1 Cedar Office Park
Cobham Road
Wimborne
BH21 7SB