

# Anayi Limited

(Registration number: 05426243)  
Balance Sheet as at 30 April 2021

	Note	2021 £	2020 £
<b>Fixed assets</b>			
Intangible assets	3	195	195
<b>Creditors: Amounts falling due after more than one year</b>	4	<u>(52)</u>	<u>(39)</u>
<b>Net assets</b>		<u>143</u>	<u>156</u>
<b>Capital and reserves</b>			
Called up share capital	5	100	100
Profit and loss account		<u>43</u>	<u>56</u>
<b>Total equity</b>		<u>143</u>	<u>156</u>

For the financial year ending 30 April 2021 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

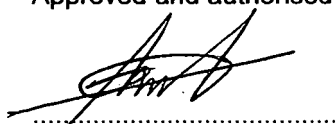
## Directors' responsibilities:

- The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

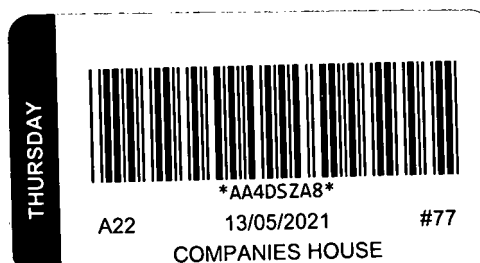
These financial statements have been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006.

These financial statements have been delivered in accordance with the provisions applicable to companies subject to the small companies regime and the option not to file the Profit and Loss Account has been taken.

Approved and authorised by the Board on 10 May 2021 and signed on its behalf by:



Mr. Frank Anayi  
Director



The notes on pages 3 to 5 form an integral part of these financial statements.

# **Anayi Limited**

## **Notes to the Financial Statements for the Year Ended 30 April 2021**

### **1 General information**

The company is a private company limited by share capital, incorporated in England and Wales.

The address of its registered office is:

74 Potters Lane

Send

Woking

Surrey

GU23 7AL

These financial statements were authorised for issue by the Board on 10 May 2021.

### **2 Accounting policies**

#### **Summary of significant accounting policies and key accounting estimates**

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

#### **Statement of compliance**

These financial statements have been prepared in accordance with Financial Reporting Standard 102 Section 1A - 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006.

#### **Basis of preparation**

These financial statements have been prepared using the historical cost convention except that as disclosed in the accounting policies certain items are shown at fair value.

#### **Goodwill**

Goodwill arising on the acquisition of an entity represents the excess of the cost of acquisition over the company's interest in the net fair value of the identifiable assets, liabilities and contingent liabilities of the entity recognised at the date of acquisition. Goodwill is initially recognised as an asset at cost and is subsequently measured at cost less accumulated amortisation and accumulated impairment losses. Goodwill is held in the currency of the acquired entity and revalued to the closing rate at each reporting period date. Goodwill is amortised over its useful life, which shall not exceed ten years if a reliable estimate of the useful life cannot be made.

#### **Intangible assets**

The amortisation rate on intangible asset is nil

#### **Borrowings**

Interest-bearing borrowings are initially recorded at fair value, net of transaction costs. Interest-bearing borrowings are subsequently carried at amortised cost, with the difference between the proceeds, net of transaction costs, and the amount due on redemption being recognised as a charge to the Profit and Loss Account over the period of the relevant borrowing.

Interest expense is recognised on the basis of the effective interest method and is included in interest payable and similar charges.

Borrowings are classified as current liabilities unless the company has an unconditional right to defer settlement of the liability for at least twelve months after the reporting date.

# Anayi Limited

## Notes to the Financial Statements for the Year Ended 30 April 2021

### Share capital

Ordinary shares are classified as equity. Equity instruments are measured at the fair value of the cash or other resources received or receivable, net of the direct costs of issuing the equity instruments. If payment is deferred and the time value of money is material, the initial measurement is on a present value basis.

### 3 Intangible assets

	Goodwill £	Total £
<b>Cost or valuation</b>		
At 1 May 2020	195	195
At 30 April 2021	195	195
<b>Amortisation</b>		
<b>Carrying amount</b>		
At 30 April 2021	195	195
At 30 April 2020	195	195

The aggregate amount of research and development expenditure recognised as an expense during the period is £Nil (2020 - £Nil).

### 4 Creditors

#### Creditors: amounts falling due after more than one year

	Note	2021 £	2020 £
<b>Due after one year</b>			
Loans and borrowings	6	52	39

### 5 Share capital

#### Allotted, called up and fully paid shares

	No.	2021 £	No.	2020 £
Ordinary Shares of £1 each	100	100	100	100

## **Anayi Limited**

### **Notes to the Financial Statements for the Year Ended 30 April 2021**

#### **6 Loans and borrowings**

	<b>2021 £</b>	<b>2020 £</b>
<b>Non-current loans and borrowings</b>		
Other borrowings	<u>52</u>	<u>39</u>