

Company registration number 08761842 (England and Wales)

MAKEMELOCAL.COM LTD.
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022
PAGES FOR FILING WITH REGISTRAR

MAKEMELOCAL.COM LTD.

COMPANY INFORMATION

| | |
|--------------------------|--|
| Directors | Mr N Kelsey Mrs E C Kelsey |
| Company number | 08761842 |
| Registered office | 5 Penhurst Green Bromley Kent BR2 9DG |
| Accountants | Bells Accountants 10a High Street Chislehurst United Kingdom BR7 5AN |

MAKEMELOCAL.COM LTD.

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MAKEMELOCAL.COM LTD.

BALANCE SHEET

AS AT 31 DECEMBER 2022

| | | 2022 | | 2021 | |
|--|-------|------------------|-----------------|------------------|--------------|
| | Notes | £ | £ | £ | £ |
| Fixed assets | | | | | |
| Tangible assets | 3 | | 57,308 | | 39,263 |
| Current assets | | | | | |
| Debtors | 4 | 61,391 | | 38,738 | |
| Cash at bank and in hand | | 90,170 | | 59,588 | |
| | | <u>151,561</u> | | <u>98,326</u> | |
| Creditors: amounts falling due within one year | 5 | <u>(151,638)</u> | | <u>(133,399)</u> | |
| Net current liabilities | | | (77) | | (35,073) |
| Total assets less current liabilities | | | 57,231 | | 4,190 |
| Creditors: amounts falling due after more than one year | 6 | | <u>(29,922)</u> | | - |
| Net assets | | | <u>27,309</u> | | <u>4,190</u> |
| Capital and reserves | | | | | |
| Called up share capital | | | 100 | | 100 |
| Profit and loss reserves | | | <u>27,209</u> | | <u>4,090</u> |
| Total equity | | | <u>27,309</u> | | <u>4,190</u> |

The directors of the company have elected not to include a copy of the profit and loss account within the financial statements.

For the financial year ended 31 December 2022 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

These financial statements have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the board of directors and authorised for issue on 3 April 2023 and are signed on its behalf by:

Mr N Kelsey
Director

Company Registration No. 08761842

MAKEMELOCAL.COM LTD.

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2022

1 Accounting policies

Company information

Makemelocal.com Ltd. is a private company limited by shares incorporated in England and Wales. The registered office is 5 Penhurst Green, Bromley, Kent, BR2 9DG.

1.1 Accounting convention

These financial statements have been prepared in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the requirements of the Companies Act 2006 as applicable to companies subject to the small companies regime. The disclosure requirements of section 1A of FRS 102 have been applied other than where additional disclosure is required to show a true and fair view.

1.2 Turnover

Turnover is recognised at the fair value of the consideration received or receivable for goods and services provided in the normal course of business, and is shown net of VAT and other sales related taxes. The fair value of consideration takes into account trade discounts, settlement discounts and volume rebates.

1.3 Tangible fixed assets

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

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

| | |
|-----------------------|-----|
| Fixtures and fittings | 20% |
| Computers | 25% |

1.4 Taxation

The tax expense represents the sum of the tax currently payable and deferred tax.

Current tax

The tax currently payable is based on taxable profit for the year. Taxable profit differs from net profit as reported in the profit and loss account because it excludes items of income or expense that are taxable or deductible in other years and it further excludes items that are never taxable or deductible. The company's liability for current tax is calculated using tax rates that have been enacted or substantively enacted by the reporting end date.

1.5 Employee benefits

The costs of short-term employee benefits are recognised as a liability and an expense, unless those costs are required to be recognised as part of the cost of stock or fixed assets.

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the company is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.6 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

MAKEMELOCAL.COM LTD.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

1 Accounting policies (Continued)

1.7 Leases

1.8 Government grants

Government grants are recognised at the fair value of the asset received or receivable when there is reasonable assurance that the grant conditions will be met and the grants will be received.

A grant that specifies performance conditions is recognised in income when the performance conditions are met. Where a grant does not specify performance conditions it is recognised in income when the proceeds are received or receivable. A grant received before the recognition criteria are satisfied is recognised as a liability.

2 Employees

The average monthly number of persons (including directors) employed by the company during the year was:

| | 2022 Number | 2021 Number |
|-------|----------------|----------------|
| Total | 19 | 12 |

3 Tangible fixed assets

| | Plant and machinery etc |
|--|----------------------------|
| | £ |
| Cost | |
| At 1 January 2022 | 87,098 |
| Additions | 33,705 |
| At 31 December 2022 | 120,803 |
| Depreciation and impairment | |
| At 1 January 2022 | 47,836 |
| Depreciation charged in the year | 15,659 |
| At 31 December 2022 | 63,495 |
| Carrying amount | |
| At 31 December 2022 | 57,308 |
| At 31 December 2021 | 39,263 |
| Last year c/fwd cost | 87,099 |
| Differs from this year b/fwd by | (1) |

MAKEMELOCAL.COM LTD.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

4 Debtors

| | 2022 | 2021 |
|--------------------------------------|---------------|---------------|
| | £ | £ |
| Amounts falling due within one year: | | |
| Trade debtors | 38,715 | 18,629 |
| Other debtors | 22,676 | 20,109 |
| | <u>61,391</u> | <u>38,738</u> |

5 Creditors: amounts falling due within one year

| | 2022 | 2021 |
|------------------------------------|----------------|----------------|
| | £ | £ |
| Bank loans | 9,768 | 49,113 |
| Trade creditors | 22,856 | 10 |
| Corporation tax | 26,813 | 12,964 |
| Other taxation and social security | 61,437 | 48,884 |
| Other creditors | 30,764 | 22,428 |
| | <u>151,638</u> | <u>133,399</u> |

6 Creditors: amounts falling due after more than one year

| | 2022 | 2021 |
|-----------------|---------------|----------|
| | £ | £ |
| Other creditors | 29,922 | - |
| | <u>29,922</u> | <u>-</u> |

7 Operating lease commitments

Lessee

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.