

**UNAUDITED FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 30TH JUNE 2023**

**FOR**

**CALL IT ANYTHING LTD**

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**for the Year Ended 30th June 2023**

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**CALL IT ANYTHING LTD**  
**COMPANY INFORMATION**  
**for the Year Ended 30th June 2023**

**Directors:** Dr J Makan  
Miss P Makan

**Registered office:** 9 Lansdowne Avenue  
Audenshaw  
Manchester  
Lancashire  
M34 5SZ

**Registered number:** 10087500 (England and Wales)

**Accountants:** DBF Associates  
Chartered Accountants  
South Cheetham B C  
10 Park Place  
Manchester  
Lancashire  
M4 4EY

**CALL IT ANYTHING LTD (REGISTERED NUMBER: 10087500)**

**BALANCE SHEET**  
**30th June 2023**

	Notes	2023 £	£	2022 £	£
<b>Fixed assets</b>					
Intangible assets	4		150,000		150,000
Tangible assets	5		<u>130,362</u>		<u>94,141</u>
			280,362		244,141
<b>Current assets</b>					
Stocks		8,416		7,129	
Debtors	6	84,292		-	
Cash at bank and in hand		<u>34,660</u>		<u>52,417</u>	
		127,368		59,546	
<b>Creditors</b>					
Amounts falling due within one year	7	<u>57,849</u>		<u>44,592</u>	
<b>Net current assets</b>			<u>69,519</u>		<u>14,954</u>
<b>Total assets less current liabilities</b>			349,881		259,095
<b>Creditors</b>					
Amounts falling due after more than one year	8		<u>322,659</u>		<u>230,099</u>
<b>Net assets</b>			<u>27,222</u>		<u>28,996</u>
<b>Capital and reserves</b>					
Called up share capital	9		100		100
Retained earnings			<u>27,122</u>		<u>28,896</u>
<b>Shareholders' funds</b>			<u>27,222</u>		<u>28,996</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30th June 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 30th June 2023 in accordance with Section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for:

- (a) ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of each financial year and of its profit or loss for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

The notes form part of these financial statements

**CALL IT ANYTHING LTD (REGISTERED NUMBER: 10087500)**

**BALANCE SHEET - continued**  
**30th June 2023**

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

In accordance with Section 444 of the Companies Act 2006, the Statement of Income and Retained Earnings has not been delivered.

The financial statements were approved by the Board of Directors and authorised for issue on 21st March 2024 and were signed on its behalf by:

Dr J Makan - Director

The notes form part of these financial statements

**NOTES TO THE FINANCIAL STATEMENTS**  
**for the Year Ended 30th June 2023**

**1. Statutory information**

Call It Anything Ltd is a private company, limited by shares, registered in England and Wales. The company's registered number and registered office address can be found on the Company Information page.

**2. Accounting policies**

**Basis of preparing the financial statements**

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

**Turnover**

Turnover is measured at the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes.

**Goodwill**

Goodwill, being the amount paid in connection with the acquisition of a business in 2018, is being amortised evenly over its estimated useful life of nil years.

**Intangible assets**

Intangible assets are initially measured at cost. After initial recognition, intangible assets are measured at cost less any accumulated amortisation and any accumulated impairment losses.

**Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

**Stocks**

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

**Taxation**

Taxation for the year comprises current and deferred tax. Tax is recognised in the Statement of Income and Retained Earnings, except to the extent that it relates to items recognised in other comprehensive income or directly in equity.

Current or deferred taxation assets and liabilities are not discounted.

Current tax is recognised at the amount of tax payable using the tax rates and laws that have been enacted or substantively enacted by the balance sheet date.

**Deferred tax**

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date.

Timing differences arise from the inclusion of income and expenses in tax assessments in periods different from those in which they are recognised in financial statements. Deferred tax is measured using tax rates and laws that have been enacted or substantively enacted by the year end and that are expected to apply to the reversal of the timing difference.

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.

**Hire purchase and leasing commitments**

Rentals paid under operating leases are charged to profit or loss on a straight line basis over the period of the lease.

**Pension costs and other post-retirement benefits**

The company operates a defined contribution pension scheme. Contributions payable to the company's pension scheme are charged to profit or loss in the period to which they relate.

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**for the Year Ended 30th June 2023**

**3. Employees and directors**

The average number of employees during the year was 33 (2022 - 30) .

**4. Intangible fixed assets**

	Goodwill £
<b>Cost</b>	
At 1st July 2022	
and 30th June 2023	<u>150,000</u>
<b>Net book value</b>	
At 30th June 2023	<u>150,000</u>
At 30th June 2022	<u>150,000</u>

**5. Tangible fixed assets**

	Fixtures and fittings £	Equipment £	Totals £
<b>Cost</b>			
At 1st July 2022	122,318	6,637	128,955
Additions	<u>75,467</u>	<u>4,207</u>	<u>79,674</u>
At 30th June 2023	<u>197,785</u>	<u>10,844</u>	<u>208,629</u>
<b>Depreciation</b>			
At 1st July 2022	31,911	2,903	34,814
Charge for year	<u>41,468</u>	<u>1,985</u>	<u>43,453</u>
At 30th June 2023	<u>73,379</u>	<u>4,888</u>	<u>78,267</u>
<b>Net book value</b>			
At 30th June 2023	<u>124,406</u>	<u>5,956</u>	<u>130,362</u>
At 30th June 2022	<u>90,407</u>	<u>3,734</u>	<u>94,141</u>

**6. Debtors: amounts falling due within one year**

	2023 £	2022 £
Other debtors	<u>84,292</u>	<u>-</u>

**7. Creditors: amounts falling due within one year**

	2023 £	2022 £
Trade creditors	18,737	3,241
Taxation and social security	28,826	30,859
Other creditors	<u>10,286</u>	<u>10,492</u>
	<u>57,849</u>	<u>44,592</u>

**CALL IT ANYTHING LTD (REGISTERED NUMBER: 10087500)**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**for the Year Ended 30th June 2023**

8. **Creditors: amounts falling due after more than one year**

	2023	2022
	£	£
Bank loans	156,398	139,726
Other creditors	<u>166,261</u>	<u>90,373</u>
	<u>322,659</u>	<u>230,099</u>

Amounts falling due in more than five years:

Repayable by instalments		
Bank loans more 5 yr by instal	<u>156,398</u>	<u>139,726</u>

9. **Called up share capital**

Allotted, issued and fully paid:

Number:	Class:	Nominal value:	2023	2022
			£	£
100	Ordinary	1	<u>100</u>	<u>100</u>



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