

Registration number: 10932318

Electronic Call Handling Operations Ltd

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 31 March 2023

George Hay Partnership LLP
Chartered Accountants and Statutory Auditor
Unit 1b Focus 4
Fourth Avenue
Letchworth
Hertfordshire
SG6 2TU

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Electronic Call Handling Operations Ltd

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Electronic Call Handling Operations Ltd

Company Information

Directors

M Harvey
M D Smith
M F Reddington
R H Fogelman

Registered office

Unit 1b
Focus 4
Fourth Avenue
Letchworth
Hertfordshire
SG6 2TU

Auditors

George Hay Partnership LLP
Chartered Accountants and Statutory Auditor
Unit 1b Focus 4
Fourth Avenue
Letchworth
Hertfordshire
SG6 2TU

Electronic Call Handling Operations Ltd

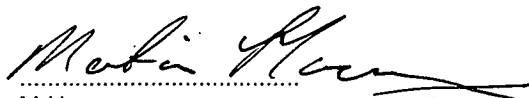
(Registration number: 10932318)
Balance Sheet as at 31 March 2023

	Note	2023 £	2022 £
Fixed assets			
Tangible assets	4	-	630
Current assets			
Debtors	5	385,786	210,588
Cash at bank and in hand		<u>262,550</u>	<u>110,076</u>
		648,336	320,664
Creditors: Amounts falling due within one year	6	<u>(716,459)</u>	<u>(470,129)</u>
Net current liabilities		<u>(68,123)</u>	<u>(149,465)</u>
Net liabilities		<u>(68,123)</u>	<u>(148,835)</u>
Capital and reserves			
Profit and loss account		<u>(68,123)</u>	<u>(148,835)</u>

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. As permitted by section 444 (5A) of the Companies Act 2006, the directors have not delivered to the registrar a copy of the Profit and Loss Account.

Approved and authorised by the Board on 14 July 2023 and signed on its behalf by:


M Harvey
Director

Electronic Call Handling Operations Ltd

Notes to the Financial Statements for the Year Ended 31 March 2023

1 General information

The company is a company limited by guarantee, incorporated in England and Wales, and consequently does not have share capital. Each of the members is liable to contribute an amount not exceeding £1 towards the assets of the company in the event of liquidation.

The address of its registered office is:

Unit 1b
Focus 4
Fourth Avenue
Letchworth
Hertfordshire
SG6 2TU

These financial statements were authorised for issue by the Board on 14 July 2023.

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 smaller entities - 'The Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland' and the Companies Act 2006 (as applicable to companies subject to the small companies' regime).

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.

Audit report

The Independent Auditor's Report was unqualified. The name of the Senior Statutory Auditor who signed the audit report on 16 October 2023 was Martin Williams, who signed for and on behalf of George Hay Partnership LLP.

Revenue recognition

Turnover comprises the fair value of the consideration received or receivable for the provision of services in the ordinary course of the company's activities. Turnover is shown net of sales/value added tax, returns, rebates and discounts.

In respect of service contracts, the company recognises revenue:

- Evenly over the term of the service contract
- Revenue relating to future periods is deferred and shown within other creditors.

Tax

The tax expense for the period comprises deferred tax. Tax is recognised in profit or loss, except that a change attributable to an item of income or expense recognised as other comprehensive income is also recognised directly in other comprehensive income.

Electronic Call Handling Operations Ltd

Notes to the Financial Statements for the Year Ended 31 March 2023

Deferred tax is recognised in respect of all timing differences between taxable profits and profits reported in the financial statements.

Unrelieved tax losses and other deferred tax assets are recognised when 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.

Tangible assets

Tangible assets are stated in the balance sheet at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

The cost of tangible assets includes directly attributable incremental costs incurred in their acquisition and installation.

Depreciation

Depreciation is charged so as to write off the cost of assets, other than land and properties under construction over their estimated useful lives, as follows:

Asset class	Depreciation method and rate
Office equipment	25% straight line method

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Trade debtors

Trade debtors are amounts due from customers for services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at the transaction price, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the company will not be able to collect all amounts due according to the original terms of the receivables.

Trade creditors

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the company does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

Trade creditors are recognised at the transaction price.

Electronic Call Handling Operations Ltd

Notes to the Financial Statements for the Year Ended 31 March 2023

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.

3 Staff numbers

The average number of persons employed by the company (including directors) during the year, was 0 (2022 - 0).

4 Tangible assets

	Furniture, fittings and equipment £	Total £
Cost or valuation		
At 1 April 2022	1,314	1,314
Disposals	<u>(1,314)</u>	<u>(1,314)</u>
At 31 March 2023	<u>-</u>	<u>-</u>
Depreciation		
At 1 April 2022	684	684
Eliminated on disposal	<u>(684)</u>	<u>(684)</u>
At 31 March 2023	<u>-</u>	<u>-</u>
Carrying amount		
At 31 March 2023	<u>-</u>	<u>-</u>
At 31 March 2022	<u>630</u>	<u>630</u>

Electronic Call Handling Operations Ltd

Notes to the Financial Statements for the Year Ended 31 March 2023

5 Debtors

Included in other debtors is a Deferred Tax asset of £20,348 (2022: £35,059) which has been calculated based on an assessment by the directors that the taxable losses of the company will be fully utilised in the following period.

	2023 £	2022 £
Current		
Trade debtors	248,312	119,465
Prepayments	117,126	56,064
Other debtors	20,348	35,059
	<u>385,786</u>	<u>210,588</u>

6 Creditors

Creditors: amounts falling due within one year

	Note	2023 £	2022 £
Due within one year			
Loans and borrowings	7	100,000	150,000
Trade creditors		204,769	80,565
Taxation and social security		27,794	25,294
Accruals and deferred income		5,814	5,500
Other creditors		378,082	208,770
		<u>716,459</u>	<u>470,129</u>

7 Loans and borrowings

	2023 £	2022 £
Current loans and borrowings		
Other borrowings	<u>100,000</u>	<u>150,000</u>