

# AJG Consultants Limited

trading as Cabritski

Unaudited Financial Statements

for the Period from 1 December 2020 to 31 March 2022

**AJG Consultants Limited**  
**trading as Cabritski**

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**AJG Consultants Limited**  
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**(Registration number: 07845157)**  
**Balance Sheet as at 31 March 2022**

	Note	2022 £	2020 £
<b>Fixed assets</b>			
Tangible assets	<u>4</u>	1,461	2,071
<b>Current assets</b>			
Debtors	<u>5</u>	86,930	31,980
Cash at bank and in hand		168	90,754
		87,098	122,734
<b>Creditors: Amounts falling due within one year</b>	<u>6</u>	(50,375)	(45,161)
<b>Net current assets</b>		36,723	77,573
<b>Total assets less current liabilities</b>		38,184	79,644
<b>Creditors: Amounts falling due after more than one year</b>	<u>6</u>	(32,387)	(45,461)
<b>Net assets</b>		<u>5,797</u>	<u>34,183</u>
<b>Capital and reserves</b>			
Called up share capital		100	100
Profit and loss account		5,697	34,083
<b>Shareholders' funds</b>		<u>5,797</u>	<u>34,183</u>

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**(Registration number: 07845157)**  
**Balance Sheet as at 31 March 2022**

For the financial period ending 31 March 2022 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Director's responsibilities:

- The members have not required the company to obtain an audit of its accounts for the period in question in accordance with section 476; and
- The director acknowledges his 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 and Directors' Report has been taken.

Approved and authorised by the director on 14 November 2022

.....  
A Grundy  
Director

**AJG Consultants Limited**  
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**Notes to the Unaudited Financial Statements for the Period from 1 December 2020 to 31 March 2022**

**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:  
41A St Pauls Road  
London  
N1 2LT  
UK

**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.

**Revenue recognition**

Turnover comprises the fair value of the consideration received or receivable for 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.

The company recognises revenue when:

The amount of revenue can be reliably measured;  
it is probable that future economic benefits will flow to the entity;  
and specific criteria have been met for each of the company's activities.

**Government grants**

Government Grants are recognised using the accrual model. Grants which relate to revenue shall be recognised in other operating income on a systematic basis over the periods in which the company recognises the related costs for which the grant is intended to compensate. Any amounts outstanding at the year end will be included within other debtors.

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**Notes to the Unaudited Financial Statements for the Period from 1 December 2020 to 31 March 2022**

**Tax**

The tax expense for the period comprises current and deferred tax.

The current tax charge is calculated on the basis of tax rates and laws that have been enacted or substantively enacted by the reporting date in the countries where the company operates and generates taxable income.

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

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:

<b>Asset class</b>	<b>Depreciation method and rate</b>
Office Equipment	25% straight line basis
Fixtures and Fittings	25% reducing balance basis

**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 the director) during the period, was 4 (2020 - 1).

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**Notes to the Unaudited Financial Statements for the Period from 1 December 2020 to 31 March 2022**

**4 Tangible assets**

	Fixtures and fittings £	Office equipment £	Total £
<b>Cost or valuation</b>			
At 1 December 2020	3,100	1,770	4,870
Additions	-	150	150
At 31 March 2022	3,100	1,920	5,020
<b>Depreciation</b>			
At 1 December 2020	1,978	821	2,799
Charge for the period	280	480	760
At 31 March 2022	2,258	1,301	3,559
<b>Carrying amount</b>			
At 31 March 2022	842	619	1,461
At 30 November 2020	1,122	949	2,071

**5 Debtors**

	2022 £	2020 £
Trade debtors	1,463	19,900
Other debtors	85,467	12,080
	86,930	31,980

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**Notes to the Unaudited Financial Statements for the Period from 1 December 2020 to 31 March 2022**

**6 Creditors**

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

	<b>2022</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
<b>Due within one year</b>		
Bank borrowings	9,707	4,539
Trade creditors	-	18,787
Taxation and social security	7,036	600
Other creditors	33,632	21,235
	<u>50,375</u>	<u>45,161</u>

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

	<b>2022</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
<b>Due after one year</b>		
Bank borrowings	<u>32,387</u>	<u>45,461</u>



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