REGISTERED NUMBER: 11881825 (England and Wales)

AVI GROUP CONSULTANTS LTD

Unaudited Financial Statements for the Year Ended 31 May 2022

AVI Group Accountants Ltd
Office 9
Dalton House
60 Windsor Avenue
London
SW19 2RR

Contents of the Financial Statements
FOR THE YEAR ENDED 31 MAY 2022

AVI GROUP CONSULTANTS LTD

Company Information
FOR THE YEAR ENDED 31 MAY 2022

DIRECTOR:	G Avram
SECRETARY:	Miss V C Avram
REGISTERED OFFICE:	14 Old Kenton Lane London Middlesex NW9 9NA
REGISTERED NUMBER:	11881825 (England and Wales)
ACCOUNTANTS:	AVI Group Accountants Ltd Office 9 Dalton House 60 Windsor Avenue London SW19 2RR

Balance Sheet
31 MAY 2022

	Notes	31.5.22 £	£	31.5.21 £	£
FIXED ASSETS					
Tangible assets	4		1,340		1,340
CURRENT ASSETS					
Debtors	5	22,567		22,567	
Cash at bank		10,339		10,339	
		32,906		32,906	
CREDITORS					
Amounts falling due within one year	6	17,767		17,767	
NET CURRENT ASSETS			15,139		15,139
TOTAL ASSETS LESS CURRENT LIABILITIES			16,479		16,479
CREDITORS					
Amounts falling due after more than one year	7		20,000		20,000
NET LIABILITIES			(3,521)		(3,521)
CAPITAL AND RESERVES					
Called up share capital	8		100		100
Retained earnings	9		(3,621)		(3,621)
SHAREHOLDERS' FUNDS			(3,521)		(3,521)

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 May 2022.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 May 2022 in accordance with Section 476 of the Companies Act 2006.

The director acknowledges his 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

continued...

Balance Sheet - continued
31 MAY 2022

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 Income Statement has not been delivered.

The financial statements were approved by the director and authorised for issue on 28 February 2023 and were signed by:

G Avram - Director

Notes to the Financial Statements
FOR THE YEAR ENDED 31 MAY 2022

1. STATUTORY INFORMATION

Avi Group Consultants 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.

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

Taxation
Taxation for the year comprises current and deferred tax. Tax is recognised in the Income Statement, 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.

Debtors
Basic financial assets, including trade and other debtors, are initially recognised at transaction price, unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Such assets are subsequently carried at amortised cost using the effective interest method, less any impairment.

Cash and cash equivalents
Cash and cash equivalents are represented by cash in hand, deposits held at call with financial institutions, and other short-term highly liquid investments that mature in no more than three months from the date of acquisition and that are readily convertible to known amounts of cash with insignificant risk of change in value.

Creditors
Basic financial liabilities, including trade and other creditors, loans from third parties and loans from related parties, are initially recognised at transaction price, unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Such instruments are subsequently carried at amortised cost using the effective interest method, less any impairment.

3. EMPLOYEES AND DIRECTORS

The average number of employees during the year was NIL (2021 - 2).

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4. TANGIBLE FIXED ASSETS

	Plant and machinery etc £
COST	
At 1 June 2021	
and 31 May 2022	1,340
NET BOOK VALUE	
At 31 May 2022	1,340
At 31 May 2021	1,340

5. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.5.22 £	31.5.21 £
Amounts owed by associates	22,567	22,567

6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.5.22 £	31.5.21 £
Amounts owed to associates	677	677
Other creditors	2,880	2,880
Directors' current accounts	14,210	14,210
	17,767	17,767

7. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	31.5.22 £	31.5.21 £
Bank loans more 5 yr by instal	20,000	20,000

Amounts falling due in more than five years:

	31.5.22 £	31.5.21 £
Repayable by instalments		
Bank loans more 5 yr by instal	20,000	20,000

8. CALLED UP SHARE CAPITAL

Allotted, issued and fully paid:

Number:	Class:	Nominal value:	31.5.22 £	31.5.21 £
100	Ordinary	1.00	100	100

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Notes to the Financial Statements - continued
FOR THE YEAR ENDED 31 MAY 2022

9. RESERVES

	Retained earnings £
At 1 June 2021	(3,621)
Profit for the year	-
At 31 May 2022	(3,621)