

**A J Invest Limited****Registered number:** 10678408**Statement of Financial Position  
as at 31 December 2022**

	Notes	2022 £	2021 £
<b>Current assets</b>			
Debtors	4	396,015	391,150
Cash at bank and in hand		21,277	6,968
		<u>417,292</u>	<u>398,118</u>
<b>Creditors: amounts falling due within one year</b>	5	(68,850)	(13,652)
<b>Net current assets</b>		<u>348,442</u>	<u>384,466</u>
<b>Total assets less current liabilities</b>		<u>348,442</u>	<u>384,466</u>
<b>Creditors: amounts falling due after more than one year</b>	6	(366,591)	(406,407)
<b>Net liabilities</b>		<u>(18,149)</u>	<u>(21,941)</u>
<b>Capital and reserves</b>			
Called up share capital		100	100
Profit and loss account		(18,249)	(22,041)
<b>Shareholder's funds</b>		<u>(18,149)</u>	<u>(21,941)</u>

The director is satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

The member has not required the company to obtain an audit in accordance with section 476 of the Act.

The director acknowledges his responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The accounts have been prepared in accordance with the special provisions applicable to companies subject to the small companies regime. The profit and loss account has not been delivered to the Registrar of Companies.

S Kandiah  
Director



**A J Invest Limited**  
**Notes to the Accounts**  
**for the year ended 31 December 2022**

**1 Accounting policies**

***Basis of preparation***

The accounts have been prepared under the historical cost convention and in accordance with FRS 102 Section 1a small entities, the financial reporting standard applicable in the UK and the Republic of Ireland.

***Going concern***

The company had retained losses as at the balance sheet date which were not covered by the share capital of the company. The company is continuing to trade as the director of the company is funding the company in the form of a director's loan. The director is planning to continue this financial support for the company for the foreseeable future.

***Turnover***

Turnover is measured at the fair value of the consideration received or receivable, net of discounts and value added taxes. Turnover includes revenue earned from the rendering of services. Turnover from the rendering of services is recognised by reference to the stage of completion of the contract. The stage of completion of a contract is measured by comparing the costs incurred for work performed to date to the total estimated contract costs.

***Debtors***

Short term debtors are measured at transaction price, less any impairment losses for bad and doubtful debts. Loans and other financial assets are initially recognised at transaction price including any transaction costs and subsequently measured at amortised cost determined using the effective interest method, less any impairment losses for bad and doubtful debts.

***Creditors***

Short term creditors are measured at transaction price. Loans and other financial liabilities are initially recognised at transaction price net of any transaction costs and subsequently measured at amortised cost determined using the effective interest method.

***Taxation***

A current tax liability is recognised for the tax payable on the taxable profit of the current and past periods. A current tax asset is recognised in respect of a tax loss that can be carried back to recover tax paid in a previous period. Deferred tax is recognised in respect of all timing differences between the recognition of income and expenses in the financial statements and their inclusion in tax assessments. 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. 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, except for revalued land and investment property where the tax rate that applies to the sale of the asset is used. Current and deferred tax assets and liabilities are not discounted.

***Foreign currency translation***

Transactions in foreign currencies are initially recognised at the rate of exchange ruling at the date of the transaction. At the end of each reporting period foreign currency monetary items are

translated at the closing rate of exchange. Non-monetary items that are measured at historical cost are translated at the rate ruling at the date of the transaction. All differences are charged to profit or loss.

## 2 Employees and directors

2022	2021
Number	Number

Average number of directors and persons employed by the company

1	1
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## 3 Government grants

The company received a business interruption payment relating to interest payable on a bounce back loan taken out in the period. The grant is shown in the the profit and loss in the period in which the related interest was incurred.

2022	2021
£	£

Business interruption payments

-	709
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## 4 Debtors

2022	2021
£	£

Trade debtors

1,078	28,319
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Other debtors

394,937	362,831
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396,015	391,150
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## 5 Creditors: amounts falling due within one year

2022	2021
£	£

Bank loans and overdrafts

5,924	2,502
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Trade creditors

41,056	-
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Accruals

4,662	3,991
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Other creditors

17,208	7,159
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68,850	13,652
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## 6 Creditors: amounts falling due after one year

2022	2021
£	£

Bank loans

39,102	47,497
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Other creditors

327,489	358,910
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366,591	406,407
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## **7 Other information**

A J Invest Limited is a private company limited by shares and incorporated in England. Its registered office is:

20-22 Wenlock Road

London

England

N1 7GU

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