Company Registration No. SC592221 (Scotland)

# JGBC LIMITED
# UNAUDITED ACCOUNTS
# FOR THE YEAR ENDED 30 NOVEMBER 2021

# JGBC LIMITED
# UNAUDITED ACCOUNTS
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# JGBC LIMITED
# COMPANY INFORMATION
# FOR THE YEAR ENDED 30 NOVEMBER 2021

| | |
|---|---|
| **Directors** | Johann Goree<br>Martin Lightbrowne |
| **Company Number** | SC592221 (Scotland) |
| **Registered Office** | Dunkeld Co Working Space<br>Dunkeld<br>Perth<br>PH8 0AD |
| **Accountants** | JGBC Ltd - Dunkeld<br>Lagmhor Office<br>Dunkeld<br>Perth<br>PH8 0AD |

# JGBC LIMITED
# STATEMENT OF FINANCIAL POSITION
# AS AT 30 NOVEMBER 2021

| | Notes | 2021<br>£ |
|---|---|---|
| **Fixed assets** | | |
| Intangible assets | 4 | 12,588 |
| Tangible assets | 5 | 2,298 |
| | | 14,886 |
| **Current assets** | | |
| Debtors | 6 | 63,399 |
| Cash at bank and in hand | | 23,807 |
| | | 87,206 |
| **Creditors: amounts falling due within one year** | 7 | (64,623) |
| **Net current assets** | | 22,583 |
| **Total assets less current liabilities** | | 37,469 |
| **Creditors: amounts falling due after more than one year** | 8 | (19,198) |
| **Net assets** | | 18,271 |
| **Capital and reserves** | | |
| Called up share capital | | 3 |
| Profit and loss account | | 18,268 |
| **Shareholders' funds** | | 18,271 |

For the year ending 30 November 2021 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies. The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with the provisions of FRS 102 Section 1A - Small Entities. The profit and loss account has not been delivered to the Registrar of Companies.

The financial statements were approved by the Board of Directors and authorised for issue on 7 December 2021 and were signed on its behalf by

Johann Goree
Director

Company Registration No. SC592221

## 1 Statutory information

JGBC LIMITED is a private company, limited by shares, registered in Scotland, registration number SC592221. The registered office is Dunkeld Co Working Space, Dunkeld, Perth, PH8 0AD.

## 2 Compliance with accounting standards

The accounts have been prepared in accordance with the provisions of FRS 102 Section 1A Small Entities. There were no material departures from that standard.

## 3 Accounting policies

The principal accounting policies adopted in the preparation of the financial statements are set out below and have remained unchanged from the previous year, and also have been consistently applied within the same accounts.

### *Basis of preparation*

The accounts have been prepared under the historical cost convention as modified by the revaluation of certain fixed assets.

### *Presentation currency*

The accounts are presented in £ sterling.

### *Tangible fixed assets and depreciation*

Tangible assets are included at cost less depreciation and impairment. Depreciation has been provided at the following rates in order to write off the assets over their estimated useful lives:

### *Intangible fixed assets*

Intangible fixed assets (including purchased goodwill and patents) are included at cost less accumulated amortisation.

## 4 Intangible fixed assets

| | Goodwill<br>£ |
|---|---|
| **Cost** | |
| At 1 December 2020 | 5,799 |
| Additions | 6,789 |
| At 30 November 2021 | 12,588 |
| **Amortisation** | |
| At 1 December 2020 | - |
| At 30 November 2021 | - |
| **Net book value** | |
| At 30 November 2021 | 12,588 |

## 5 Tangible fixed assets

| | Fixtures & fittings | Computer equipment | Total |
|---|---|---|---|
| | £ | £ | £ |
| **Cost or valuation** | At cost | At cost | |
| At 1 December 2020 | 1,107 | 7,371 | 8,478 |
| Additions | 305 | 1,623 | 1,928 |
| At 30 November 2021 | 1,412 | 8,994 | 10,406 |
| **Depreciation** | | | |
| At 1 December 2020 | 604 | 4,326 | 4,930 |
| Charge for the year | 495 | 2,683 | 3,178 |
| At 30 November 2021 | 1,099 | 7,009 | 8,108 |
| **Net book value** | | | |
| At 30 November 2021 | 313 | 1,985 | 2,298 |

## 6 Debtors: amounts falling due within one year

| | 2021 |
|---|---|
| | £ |
| Trade debtors | 46,744 |
| **Debtors: amounts falling due after more than one year** | |
| Amounts due from group undertakings etc. | 16,655 |

## 7 Creditors: amounts falling due within one year

| | 2021 |
|---|---|
| | £ |
| VAT | 9,055 |
| Trade creditors | 801 |
| Taxes and social security | 14,842 |
| Other creditors | 10,338 |
| Loans from directors | 13,181 |
| Accruals | 16,406 |
| | 64,623 |

## 8 Creditors: amounts falling due after more than one year

| | 2021 |
|---|---|
| | £ |
| Bank loans | 19,198 |

## 9 Average number of employees

During the year the average number of employees was 6.

This document was delivered using electronic communications and authenticated in accordance with the registrar's rules relating to electronic form, authentication and manner of delivery under section 1072 of the Companies Act 2006.