

Unaudited Financial Statements for the Year Ended 31 May 2024

for

A.G. Militaria Ltd

Contents of the Financial Statements
for the Year Ended 31 May 2024

	Page
Company Information	1
Abridged Balance Sheet	2
Notes to the Financial Statements	4
Report of the Accountants	6

A.G. Militaria Ltd

Company Information
for the Year Ended 31 May 2024

DIRECTOR: A Gigg

REGISTERED OFFICE: 29 Creek Road
Hayling Island
Hampshire
PO11 9QZ

REGISTERED NUMBER: 07600210 (England and Wales)

ACCOUNTANTS: Moss & Co (Direct Accounts) Limited
Rapley House
29 Creek Road
Hayling Island
Hampshire
PO11 9QZ

Abridged Balance Sheet
31 May 2024

	Notes	31.5.24 £	£	31.5.23 £	£
FIXED ASSETS					
Tangible assets	4		43		54
CURRENT ASSETS					
Stocks		22,485		23,966	
Debtors		2,475		2,475	
Cash at bank and in hand		3,748		2,444	
		<u>28,708</u>		<u>28,885</u>	
CREDITORS					
Amounts falling due within one year		<u>29,186</u>		<u>29,148</u>	
NET CURRENT LIABILITIES			<u>(478)</u>		<u>(263)</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			<u>(435)</u>		<u>(209)</u>
CAPITAL AND RESERVES					
Called up share capital	5		1		1
Retained earnings	6		<u>(436)</u>		<u>(210)</u>
SHAREHOLDERS' FUNDS			<u>(435)</u>		<u>(209)</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 May 2024.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 May 2024 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.

A.G. Militaria Ltd (Registered number: 07600210)

Abridged Balance Sheet - continued

31 May 2024

The financial statements have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies regime.

All the members have consented to the preparation of an abridged Income Statement and an abridged Balance Sheet for the year ended 31 May 2024 in accordance with Section 444(2A) of the Companies Act 2006.

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 2025 and were signed by:

A Gigg - Director

Notes to the Financial Statements
for the Year Ended 31 May 2024

1. **STATUTORY INFORMATION**

A.G. Militaria 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.

Turnover

Turnover is measured at the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes.

Tangible fixed assets

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

Furniture & equipment - 20% on reducing balance

Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

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.

3. **EMPLOYEES AND DIRECTORS**

The average number of employees during the year was NIL (2023 - 1).

Notes to the Financial Statements - continued
for the Year Ended 31 May 2024

4. **TANGIBLE FIXED ASSETS**

COST

At 1 June 2023
and 31 May 2024

DEPRECIATION

At 1 June 2023

Charge for year

At 31 May 2024

NET BOOK VALUE

At 31 May 2024

At 31 May 2023

Totals
£

738

684

11

695

43

54

5. **CALLED UP SHARE CAPITAL**

Allotted, issued and fully paid:

Number: Class:

1 Ordinary

Nominal
value:
£1

31.5.24
£
1

31.5.23
£
1

6. **RESERVES**

At 1 June 2023

Deficit for the year

At 31 May 2024

Retained
earnings
£

(210)

(226)

(436)

A.G. Militaria Ltd

Report of the Accountants to the Director of
A.G. Militaria Ltd

The following reproduces the text of the report prepared for the director in respect of the company's annual unaudited financial statements. In accordance with the Companies Act 2006, the company is only required to file a Balance Sheet. Readers are cautioned that the Abridged Income Statement and certain other primary statements and the Report of the Director are not required to be filed with the Registrar of Companies.

As described on the Balance Sheet you are responsible for the preparation of the financial statements for the year ended 31 May 2024 set out on pages three to eight and you consider that the company is exempt from an audit.

In accordance with your instructions, we have compiled these unaudited financial statements in order to assist you to fulfil your statutory responsibilities, from the accounting records and information and explanations supplied to us.

Moss & Co (Direct Accounts) Limited
Rapley House
29 Creek Road
Hayling Island
Hampshire
PO11 9QZ

28 February 2025

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.