

**REGISTERED NUMBER: 09265774 (England and Wales)**

**Unaudited Financial Statements for the Year Ended 31 October 2023**

**for**

**Ortigao Consulting Limited**

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for the Year Ended 31 October 2023**

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**Ortigao Consulting Limited**  
**Company Information**  
**for the Year Ended 31 October 2023**

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**DIRECTOR:** J Gilbert

**REGISTERED OFFICE:** 62 Green Drive  
Timperley  
Altrincham  
Cheshire  
WA15 6JW

**REGISTERED NUMBER:** 09265774 (England and Wales)

**ACCOUNTANTS:** Harris Lacey and Swain  
Suite 1  
The Riverside Building  
Hessle  
East Yorkshire  
HU13 0DZ

**Balance Sheet**  
**31 October 2023**

	Notes	2023 £	£	2022 £	£
<b>FIXED ASSETS</b>					
Tangible assets	4		2,570		400
<b>CURRENT ASSETS</b>					
Debtors	5	57		581	
Cash at bank		<u>23,977</u>		<u>32,310</u>	
		24,034		32,891	
<b>CREDITORS</b>					
Amounts falling due within one year	6	<u>170</u>		<u>170</u>	
<b>NET CURRENT ASSETS</b>			<u>23,864</u>		<u>32,721</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			26,434		33,121
<b>PROVISIONS FOR LIABILITIES</b>			<u>-</u>		<u>76</u>
<b>NET ASSETS</b>			<u>26,434</u>		<u>33,045</u>
<b>CAPITAL AND RESERVES</b>					
Called up share capital			100		100
Retained earnings			<u>26,334</u>		<u>32,945</u>
			<u>26,434</u>		<u>33,045</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 October 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 October 2023 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.

**Balance Sheet - continued**  
**31 October 2023**

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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 11 December 2023 and were signed by:

J Gilbert - Director

**Notes to the Financial Statements  
for the Year Ended 31 October 2023**

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**1. STATUTORY INFORMATION**

Ortigao Consulting Limited 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.

**Significant judgements and estimates**

Estimates and judgements are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances. Although these estimates are based on the Directors' best knowledge of the amount, events or actions, actual results ultimately differ from these estimates. The Directors do not consider there to be any material estimates and judgements.

**Tangible fixed assets**

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

Fixtures and fittings	- 25% on cost
Computer equipment	- 33% on cost

**Financial instruments**

The company only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments, including trade and other debtors and creditors are initially recognised at transaction value and subsequently measure at their settlement value.

**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 1 (2022 - 1) .

Notes to the Financial Statements - continued  
for the Year Ended 31 October 2023

4. **TANGIBLE FIXED ASSETS**

	Fixtures and fittings £	Computer equipment £	Totals £
<b>COST</b>			
At 1 November 2022	859	5,174	6,033
Additions	-	3,507	3,507
At 31 October 2023	<u>859</u>	<u>8,681</u>	<u>9,540</u>
<b>DEPRECIATION</b>			
At 1 November 2022	859	4,774	5,633
Charge for year	-	1,337	1,337
At 31 October 2023	<u>859</u>	<u>6,111</u>	<u>6,970</u>
<b>NET BOOK VALUE</b>			
At 31 October 2023	<u>-</u>	<u>2,570</u>	<u>2,570</u>
At 31 October 2022	<u>-</u>	<u>400</u>	<u>400</u>

5. **DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2023 £	2022 £
Other debtors	-	474
VAT	<u>57</u>	<u>107</u>
	<u>57</u>	<u>581</u>

6. **CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2023 £	2022 £
Trade creditors	120	120
Directors' current accounts	<u>50</u>	<u>50</u>
	<u>170</u>	<u>170</u>

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.