

**ROYAL BOROUGH OF WINDSOR AND MAIDENHEAD**  
**STATEMENT OF WITNESS**  
**CRIMINAL JUSTICE ACT 1967, S.9.**  
**MAGISTRATES COURTS ACT 1980, S. 102, ss. 5A(3)(a) and 5B.**  
**CRIMINAL PROCEDURE RULES 2005, r 27.1 (1)**

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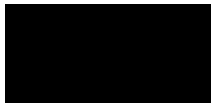
STATEMENT OF: Alexander Lisowski

AGE OF WITNESS (if over 18, enter "over 18") Over 18

OCCUPATION OF WITNESS : Licensing Enforcement Officer

This statement (consisting of One (1) page each signed by me) is true to the best of my knowledge and belief, and I make it knowing that, if it is tendered in evidence, I shall be liable to prosecution if I have wilfully stated in it anything which I know to be false or do not believe to be true.

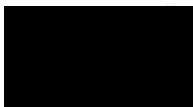
Signature:



Dated the 6<sup>th</sup> January, 2023

Further to my statement of 6<sup>th</sup> December, 2022, I wish to add the following information. An invoice was sent to Jagz Ltd, for the annual premises licence renewal, on 27<sup>th</sup> October, 2022. The fee was due to be paid by 17<sup>th</sup> November, 2022 (Exhibit AL/10). The fee was not paid and 2 reminders were sent to Jagz Ltd requesting payment. Yet another reminder was sent on 16<sup>th</sup> December, 2022. Jagz responded by saying that the payment would be made by 19<sup>th</sup> December, 2022. This did not happen, and I suspended the premises licence on 20<sup>th</sup> December, 2022. A few days later the payment was made (Exhibit AL/11). This is another example of bad management by Natasha Tah.

Paul Franz Herzberg is a director of Jagz Ltd. Although Natasha Tah is the major shareholder of the Company, Paul Herzberg has a significant role within the Company. The latest accounts for Jagz Ltd ( as of 6<sup>th</sup> January, 2023), posted at Companies House, show Paul Herzberg signing them on behalf of the Company's board on 1<sup>st</sup> November, 2022. The accounts also show a loan of £1,488,219 made by Paul Herzberg to Jagz Ltd (Exhibit AL/12).



6<sup>TH</sup> JANUARY, 2023



EXHIBIT AL/10

## ROYAL BOROUGH OF WINDSOR AND MAIDENHEAD

## Adults, Health &amp; Housing

Town Hall, St. Ives Road, Maidenhead, Berkshire, SL6 1RF

www.rbwm.gov.uk

**INVOICE**

Jagz Ltd  
At The Station  
Station Hill  
Ascot  
Berkshire  
SL5 9EG

VAT Reg No.	[REDACTED]
Invoice Number	IC2760188
Invoice Date	27/10/2022
Your Order	6013700
Order Date	13/10/2022
Customer Id	[REDACTED]

All enquiries concerning this invoice should be  
addressed to Licensing Dept on 01628 685850

Page 1 of 1

DESCRIPTION	NO. OF UNITS	UNIT VALUE	NET £	VAT £	VAT %
Premises Licence Annual Fee	1.00	320.00	320.00	0.00	0.00

Total excl. VAT 320.00

Total VAT 0.00

**Total Amount in £ 320.00**

**PAYMENT SLIP**

PLEASE SEE OVERLEAF FOR PAYMENT  
INFORMATION



9826160713802760184

Issued: 13/10/2022

NAME: Jagz Ltd

PAYMENT IS DUE WITHIN 21 DAYS

To :-

Royal Borough of Windsor & Maidenhead,  
Town Hall,  
St. Ives Road,  
MAIDENHEAD,  
BERKSHIRE, SL6 1RF.

Amount Due : 320.00

Invoice No : IC2760188

Invoice Date : 27/10/2022

# Payment Information

## HOW CAN I PAY THIS INVOICE?

Pay Online, simply visit <https://www.rbwm.gov.uk/pay> at any time and click 'Council invoices'.

Pay over the phone, using our automated payment line on (01628) 683888 (restrictions apply).

Pay via BACS : Sort code: 30-95-36 Lloyds bank account 00617715. Please quote the Invoice number when making your payment to avoid delay in payment allocation.

Pay at Post Office or Paypoint outlet. Take this invoice to any UK Post Office or take it to any shop which displays the 'Paypoint' sign. The Post Office or shop will be able to read the bar code on this invoice to ensure your payment reaches the council. You may pay by cash or Debit Card at the Post Office or Paypoint outlet.

Please note the invoice does not have a slip for you to pay at the bank.

## OTHER INVOICE QUERIES

Q. I think this invoice is incorrect or I need further information about why I have received this invoice, or how it was calculated.

A. Please refer to the original invoice and contact the officer whose name and number appear on the front of this invoice. Electronic copies of this invoice can be requested by email to [incomes@rbwm.gov.uk](mailto:incomes@rbwm.gov.uk).

Q. I cannot afford to pay this invoice straight away.

A. You must contact the Council's Corporate Debt Team as soon as possible. You can contact them by;

E-mail: [Incomes@rbwm.gov.uk](mailto:Incomes@rbwm.gov.uk) (preferred)

Post : Incomes, Town Hall, St Ives Road, Maidenhead, SL6 1RF.

If you are unable to email please contact the Customer Services on 01628 683800 who will email a message to Incomes.

For all other queries concerning Council services, please call us on 01628 683800, visit us at [www.rbwm.gov.uk](http://www.rbwm.gov.uk) or via email at [customer.service@rbwm.gov.uk](mailto:customer.service@rbwm.gov.uk)

EXHIBIT AL / 11

**Alex Lisowski**

**From:** Alex Lisowski  
**Sent:** 20 December 2022 14:16  
**To:** [REDACTED]  
**Cc:** Craig Hawkings; Monika Kolodziejczyk  
**Subject:** FW: Outstanding Invoice  
**Attachments:** IC2760188 Jagz Ltd.pdf

Dear Sir/Madam,  
The yearly renewal fee for the premises licence for Drinks and Flair is overdue. Despite reminders it has not been paid.

Because it hasn't been paid the premises licence is suspended as of now. It will not be reinstated until the fee is paid. As of now it is illegal to carry out any licensable activities at the venue.

Please ensure that your directors, Natasha Tah, Candice Curtis and Philip Hayward are informed as soon as possible.

Yours faithfully,  
Mr A. Lisowski,  
Licensing Enforcement Officer,  
The Royal Borough of Windsor and Maidenhead.

**From:** Monika Kolodziejczyk [REDACTED]  
**Sent:** 19 December 2022 11:10  
**To:** [REDACTED]  
**Subject:** FW: Outstanding Invoice

Good morning,

Thank you for your e-mail.

Please ensure **you have paid by the end of today** and please send me a proof of payment so I can clear the outstanding balance.

If you have any questions let me know.

Kind regards,

**Monika Kolodziejczyk**  
Licensing Enforcement Officer

Licensing | Royal Borough of Windsor & Maidenhead  
Town Hall, St Ives Road, Maidenhead, Berkshire, SL6 1RF  
T: 01628 683800  
E: [REDACTED]

Website | Twitter | Facebook | YouTube

**From:** Drinks & Flair LTD <[REDACTED]>  
**Sent:** 16 December 2022 15:42  
**To:** Monika Kolodziejczyk <[REDACTED]>  
**Subject:** Re: Outstanding Invoice

**CAUTION:** This email originated from outside the council. Do not click any links or open attachments in this email unless you recognise the sender and are sure that the content is safe.

Hi Monika,

Apologies for the delay of payment.

We will make payment on Monday morning.

Thanks

Sent from my iPhone

On 16 Dec 2022, at 15:39, Monika Kolodziejczyk <[REDACTED]> wrote:

Dear Manager,

A Premises Licence Annual Fee for Drinks And Flairs is overdue. An invoice was posted out to the premises dated 27/10/2022. After this invoice was sent out a further two reminders were sent to pay to prompt the premises for payment, and this is still showing as unpaid on our accounts.

I was notified today of this matter by our accounts team, I have told them I would be in contact with you.

Attached to this email is the invoice that needs to be paid, once payment has been made please can you send me proof of payment so I can send this through to the accounts team and ensure your balance is cleared.

If you have any questions please do not hesitate to contact me, I hope to hear from you soon.

Kind Regards,

**Monika Kolodziejczyk**  
Licensing Support Officer

Licensing | Royal Borough of Windsor & Maidenhead  
Town Hall, St Ives Road, Maidenhead, Berkshire, SL6 1RF  
T: 01628 683800  
E: [REDACTED]

Website | Twitter | Facebook | YouTube

This message is personal to and intended for the exclusive use of the named addressee only. It may contain material protected by legal or other privilege (laws restricting its use). If this message reaches you in error we apologise – in which case we request that you do not save it, print it, forward it, act on it, or tell anyone anything about it. All emails received and sent by the Royal Borough of Windsor and Maidenhead are subject to the Freedom of Information Act 2000 and other legislation, and may therefore be disclosed to a third party. Any views or opinions in this email are solely those of the author, and do not necessarily represent those of the Royal Borough. We also have partnerships with third parties (including Optalis and Achieving for Children who provide social care on behalf of the Royal Borough of Windsor and Maidenhead). The content of any emails sent by employees of these partners remain their responsibility, and are not the Royal Borough's responsibility. All emails sent by the Royal Borough are checked for viruses, but this does not constitute a guarantee that they are virus-free. Thank you <http://www.rbwm.gov.uk>

**JAGZ LIMITED Filleted Accounts  
Cover**

EXHIBIT AL/12

**JAGZ LIMITED**

**Company No. 02716823**

**Information for Filing with The Registrar**

**30 June 2021**

**JAGZ LIMITED Directors Report****Registrar**

The Directors present their report and the accounts for the year ended 30 June 2021.

**Principal activities**

The principal activity of the company during the year under review was operating a public house and music venue.

**Directors**

The Directors who served at any time during the year were as follows:

Angela Spencer (Resigned 29 July 2022)

Paul F Herzberg

The above report has been prepared in accordance with the provisions applicable to companies subject to the small companies regime as set out in Part 15 of the Companies Act 2006.

Signed on behalf of the board

Paul F Herzberg

Director

01 November 2022



**JAGZ LIMITED Balance Sheet**

Registrar

at 30 June 2021

Company No. 02716823

	Notes	2021 £	2020 £
<b>Fixed assets</b>			
Tangible assets	5	87,566	95,910
		<u>87,566</u>	<u>95,910</u>
<b>Current assets</b>			
Stocks	6	20,000	20,000
Debtors	7	64,292	109,604
Cash at bank and in hand		1,376	2,645
		<u>85,668</u>	<u>132,249</u>
<b>Creditors: Amount falling due within one year</b>	8	(1,650,026)	(1,637,093)
<b>Net current liabilities</b>		<u>(1,564,358)</u>	<u>(1,504,844)</u>
<b>Total assets less current liabilities</b>		<u>(1,476,792)</u>	<u>(1,408,934)</u>
<b>Net liabilities</b>		<u>(1,476,792)</u>	<u>(1,408,934)</u>
<b>Capital and reserves</b>			
Called up share capital		252,486	252,486
Share premium account	9	87,850	87,850
Profit and loss account	9	(1,817,128)	(1,749,270)
<b>Total equity</b>		<u>(1,476,792)</u>	<u>(1,408,934)</u>

These accounts have been prepared in accordance with the special provisions applicable to companies subject to the small companies regime of the Companies Act 2006.

For the year ended 30 June 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 Companies Act 2006 with respect to accounting records and the preparation of accounts.

As permitted by section 444 (5A) of the Companies Act 2006 the directors have not delivered to the Registrar a copy of the company's profit and loss account.

Approved by the board on 01 November 2022

And signed on its behalf by:

Paul F Herzberg

Director

01 November 2022

**JAGZ LIMITED Notes to the  
Accounts Registrar  
for the year ended 30 June 2021**

**1 General information**

Its registered number is: 02716823

Its registered office is:	Its trading address is:
Station Hill	Station Hill
Ascot	Ascot
Berkshire	Berkshire
SL5 9EG	SL5 9EG

The functional and presentational currency of the company is Sterling. The accounts are rounded to the nearest pound.

The accounts have been prepared in accordance with FRS 102 Section 1A - The Financial Reporting Standard applicable in the UK and Republic of Ireland (March 2018) and the Companies Act 2006.

**Going concern**

The financial statements have been prepared on the going concern basis.

**2 Accounting policies**

**Turnover**

Turnover is measured at the fair value of the consideration received or receivable. Turnover is reduced for estimated customer returns, rebates and other similar allowances.

Revenue from the sale of goods is recognised when all the following conditions are satisfied:

- the Company has transferred to the buyer the significant risks and rewards of ownership of the goods;
  - the Company retains neither continuing managerial involvement to the degree usually associated with ownership nor effective control over the goods sold;
  - the amount of revenue can be measured reliably;
  - it is probable that the economic benefits associated with the transaction will flow to the Company;
- and
- the costs incurred or to be incurred in respect of the transaction can be measured reliably.

Specifically, revenue from the sale of goods is recognised when goods are delivered and legal title is passed.

**Intangible fixed assets**

Intangible fixed assets are carried at cost less accumulated amortisation and impairment losses.

## **Tangible fixed assets and depreciation**

Tangible fixed assets held for the company's own use are stated at cost less accumulated depreciation and accumulated impairment losses.

At each balance sheet date, the company reviews the carrying amount of its tangible fixed assets to determine whether there is any indication that any items have suffered an impairment loss. If any such indication exists, the recoverable amount of an asset is estimated in order to determine the extent of the impairment loss.

Depreciation is provided at the following annual rates in order to write off the cost or valuation less the estimated residual value of each asset over its estimated useful life:

Leasehold land and buildings	5% Straight line
Plant and machinery	10% Reducing balance
Furniture, fittings and equipment	25% Straight line

## **Taxation**

Income tax expense represents the sum of the tax currently payable and deferred tax.

The tax currently payable is based on taxable profit for the year. Taxable profit differs from profit as reported in the profit and loss account because of items of income or expense that are taxable or deductible in other years and items that are never taxable or deductible. The Company's liability for current tax is calculated using tax rates that have been enacted or substantively enacted by the end of the reporting period.

Deferred tax is recognised on timing differences between the carrying amounts of assets and liabilities in the financial statements and the corresponding tax bases used in the computation of taxable profit. Deferred tax liabilities are generally recognised for all taxable temporary differences. Deferred tax assets are generally recognised for all deductible timing differences to the extent that it is probable that taxable profits will be available against which those deductible temporary differences can be utilised. The carrying amount of deferred tax assets is reviewed at the end of each reporting period and reduced to the extent that it is no longer probable that sufficient taxable profits will be available to allow all or part of the asset to be recovered.

Deferred tax assets and liabilities are measured at the tax rates that are expected to apply in the period in which the liability is settled or the asset realised, based on tax rates (and tax laws) that have been enacted or substantively enacted by the end of the reporting period.

Current or deferred tax for the year is recognised in profit or loss, except when they relate to items that are recognised in other comprehensive income or directly in equity, in which case, the current and deferred tax is also recognised in other comprehensive income or directly in equity respectively.

## **Freehold investment property**

Investment properties are revalued annually and any surplus or deficit is dealt with through the profit and loss account.

No depreciation is provided in respect of investment properties.

## **Investments**

Unlisted investments are recognised initially at fair value less attributable transaction costs. Subsequent to initial recognition, any changes in fair value are recognised in profit and loss.

## **Stocks**

Stocks are stated at the lower of cost and estimated selling price less costs to complete and sell. Costs, which comprise direct production costs, are based on the method most appropriate to the type of inventory class, but usually on a first-in-first-out basis. Overheads are charged to profit or loss as incurred. Net realisable value is based on the estimated selling price less any estimated completion or selling costs.

When stocks are sold, the carrying amount of those stocks is recognised as an expense in the period in which the related revenue is recognised. The amount of any write-down of stocks to net realisable value and all losses of stocks are recognised as an expense in the period in which the write-down or loss occurs. The amount of any reversal of any write-down of stocks is recognised as a reduction in the amount of inventories recognised as an expense in the period in which the reversal occurs.

Work in progress is reflected in the accounts on a contract by contract basis by recording revenue and related costs as contract activity progresses.

## **Trade and other debtors**

Trade and other debtors are initially recognised at fair value and thereafter stated at amortised cost using the effective interest method, less impairment losses for bad and doubtful debts.

## **Trade and other creditors**

Short term creditors are measured at the transaction price. Other financial liabilities, including bank loans, are measured initially at fair value, net of transaction costs, and are measured subsequently at amortised cost using the effective interest method.

## **Foreign currencies**

The functional and presentational currency of the company is Sterling. The accounts are rounded to the nearest pound.

Transactions in currencies, other than the functional currency of the Company, are recorded at the rate of exchange on the date the transaction occurred. Monetary items denominated in other currencies are translated at the rate prevailing at the end of the reporting period. All differences are taken to the profit and loss account. Non-monetary items that are measured at historic cost in a foreign currency are not retranslated.

## **Leased assets**

Where the company enters into a lease which entails taking substantially all the risks and rewards of ownership of an asset, the lease is treated as a finance lease.

Leases which do not transfer substantially all the risks and rewards of ownership to the Company are classified as operating leases.

Assets held under finance leases are initially recognised as assets of the Company at their fair value at the inception of the lease or, if lower, at the present value of the minimum lease payments. The corresponding liability to the lessor is included in the balance sheet date as a finance lease obligation. Lease payments are apportioned between finance expenses and reduction of the lease obligation so as to achieve a constant rate of interest on the remaining balance of the liability. Finance expenses are recognised immediately in profit or loss, unless they are directly attributable to qualifying assets, in which case they are capitalised in accordance with the Company's policy on borrowing costs (see the accounting policy above).

Assets held under finance leases are depreciated in the same way as owned assets.

Operating lease payments are recognised as an expense on a straight-line basis over the lease term.

In the event that lease incentives are received to enter into operating leases, such incentives are recognised as a liability. The aggregate benefit of incentives is recognised as a reduction of rental expense on a straight-line basis.

## **Defined contribution pensions**

The Company operates a defined contribution plan for its employees. A defined contribution plan is a pension plan under which the company pays fixed contributions into a separate entity. Once the contributions have been paid the company has no further payments obligations.

The contributions are recognised as expenses when they fall due. Amounts not paid are shown in accruals in the balance sheet. The assets of the plan are held separately from the company in independently administered funds.

## **Financial instruments**

### Financial assets

Basic financial assets, including trade and other receivables and cash and bank balances, are recognised and carried forward at transaction price. Financial assets are derecognised when:

- (a) The contractual rights to the cash flows from the asset expire or are settled;
- (b) Substantially all the risks and rewards of the ownership of the asset are transferred to another party; or
- (c) Control of the asset has been transferred to another party who has the practical ability to unilaterally sell the asset to an unrelated third party without imposing additional restrictions.

### Financial liabilities

Basic financial liabilities, including trade and other payables, and loans from third parties are initially recognised and carried forward at transaction price.

Financial liabilities are derecognised when the liability is extinguished, that is when the contractual obligation is discharged, cancelled or expires.

The company has only financial assets and financial liabilities of a kind that qualify as a basic financial instruments. Basic financial instruments are recognised initially at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest rate method.

### Effects of the COVID-19 pandemic on the company's financial statements

The directors have carefully considered the potential impact of the COVID-19 pandemic on the finances of the company. Having reviewed the activities of the company and its assets and liabilities the directors do not consider that there is any reason to make any adjustment to the assets and liabilities of the company as shown in its financial statements for the year ended 30 June 2021.

The directors do not consider that the pandemic causes a serious threat to the ability of the company to continue as a going concern for the foreseeable future.

### Grants receivable

Grants from the government are recognised at their fair value when there is a reasonable assurance that the grant will be received and the company will comply with the relevant conditions.

Amounts receivable are recognised in the Profit and Loss account Grant accounting has been applied to the amount receivable under the Small Business Support Grant and the Coronavirus Job Retention Scheme.

### Provisions

Provisions are made where an event has taken place that gives the Company a legal or constructive obligation that probably requires settlement by a transfer of economic benefit, and a reliable estimate can be made of the amount of the obligation.

Provisions are charged as an expense to the profit and loss account in the year that the Company becomes aware of the obligation, and are measured at the best estimate at balance sheet date of the expenditure required to settle the obligation, taking into account relevant risks and uncertainties.

When payments are eventually made, they are charged to the provision carried in the balance sheet.

### 3 Employees

	<b>2021</b>	<b>2020</b>
	<b>Number</b>	<b>Number</b>
The average monthly number of employees (including directors) during the year was:	8	8

### 4 Other operating income:

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Small Business Support Grant	16,500	-
Coronavirus Job Retention Scheme grants	47,612	20,674
Miscellaneous income	-	460
	<u>64,112</u>	<u>21,134</u>

## 10 Commitments

<i>Capital commitments</i>	2021	2020
	£	£
<i>Other financial commitments</i>	2021	2020
	£	£
Total commitments under non-cancellable operating leases:	-	152,000

## 11 Related party transaction

The director, P Herzberg is a Director of Ooh La La Productions Limited.

At 30 June 2021 and 30 June 2020 the company owed £21,500 to Ooh La La Productions Limited.

The balance is interest free, unsecured and is repayable upon demand.

## 12 Related party disclosures

	2021	2020
	£	£
<i>Transactions with related parties</i>		
<i>Name of related party</i>	Paul F Herzberg	
<i>Description of relationship between the parties</i>	Director	
<i>Description of transaction and general amounts involved</i>	Loan account	
<i>Amount due from/(to) the related party</i>	(1,488,219)	(1,451,513)
<i>Provision for doubtful debts due from the related party</i>	-	-
<i>Amounts written off in the period in respect of debts from/(to) the related party</i>	-	-

### **Controlling Party**

The company is a subsidiary undertaking of Trinity Holdings (East Midlands) Limited, a company incorporated and registered in England and Wales.

Trinity Holdings (East Midlands) Limited is the immediate controlling party.

Trinity Holdings (East Midlands) Limited

The parent's registered office address is:

C17 , Kestrel Business Centre

Colwick Industrial Estate

Nottingham

NG4 2JR

## 5 Tangible fixed assets

	Land and buildings £	Plant and machinery £	Fixtures, fittings and equipment £	Total £
<b>Cost or revaluation</b>				
At 1 July 2020	271,764	230,248	1,550	503,562
At 30 June 2021	271,764	230,248	1,550	503,562
<b>Depreciation</b>				
At 1 July 2020	195,972	210,130	1,550	407,652
Charge for the year	6,332	2,012	-	8,344
At 30 June 2021	202,304	212,142	1,550	415,996
<b>Net book values</b>				
At 30 June 2021	69,460	18,106	-	87,566
At 30 June 2020	75,792	20,118	-	95,910

## 6 Stocks

	2021 £	2020 £
Raw materials and consumables	20,000	20,000
	<u>20,000</u>	<u>20,000</u>

## 7 Debtors

	2021 £	2020 £
Other debtors	58,000	58,000
Prepayments and accrued income	6,292	51,604
	<u>64,292</u>	<u>109,604</u>

## 8 Creditors:

amounts falling due within one year

	2021 £	2020 £
Trade creditors	126,003	165,971
Other taxes and social security	10,404	13,353
Loans from directors	1,488,219	1,431,513
Other creditors	21,500	23,307
Accruals and deferred income	3,900	2,949
	<u>1,650,026</u>	<u>1,637,093</u>

## 9 Reserves

Share premium account - includes any premiums received on issue of share capital. Any transaction costs associated with the issuing of shares are deducted from share premium.

Profit and loss account - includes all current and prior period retained profits and losses.



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.