

**Company registration number: 06345644**

**PEMARI CONSULTING LTD**

**REPORT OF THE DIRECTORS' AND**

**FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 August 2019**

**PEMARI CONSULTING LTD****BALANCE SHEET****AS AT 31 August 2019**

	Notes	2019 £	2018 £
<b>FIXED ASSETS</b>			
Tangible assets	3	3,202	2,922
Financial assets	4	34,551	34,551
		<u>37,753</u>	<u>37,473</u>
<b>CURRENT ASSETS</b>			
Debtors		65,027	194,873
Cash at bank and in hand		667,758	811,876
		<u>732,785</u>	<u>1,006,749</u>
<b>CREDITORS</b>			
Amounts falling due within one year		<u>(104,248)</u>	<u>(167,387)</u>
<b>NET CURRENT ASSETS</b>		<u>628,537</u>	<u>839,362</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		666,290	876,835
<b>NET ASSETS</b>		<u>666,290</u>	<u>876,835</u>
<b>CAPITAL AND RESERVES</b>			
Called-up equity share capital		100	4
Profit and loss account		666,190	876,831
<b>SHAREHOLDERS FUNDS</b>		<u>666,290</u>	<u>876,835</u>

For the year ending 31 August 2019 the company was entitled to exemption 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 the accounts.

All the members have consented to the preparation of abridged financial statements for the year ended 31 August 2019 in accordance with Section 444(2A) of the Companies Act 2006.

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

These financial statements have been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006. Approved by the board of directors on 24 October

2019 and signed on its behalf.

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**Andrew Litton**

24 October 2019

The annexed notes form part of these financial statements.

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**PEMARI CONSULTING LTD**

**NOTES TO THE FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 AUGUST 2019**

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**1. Accounting policies**

**Basis of preparing the financial statements**

The accounts have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (Effective January 2015).

**Turnover**

Turnover represents the net invoice sales of IT consultancy.

**Fixed Assets**

Depreciation is calculated using the straight line method on the gross value of fixed assets without any deduction for government grants. The following rates are used:-

Plant 33%

Fixtures 25%

**Deferred Taxation**

Deferred taxation is provided using the liability method in respect of the taxation effect of all timing differences to the extent that tax liabilities are likely to crystallise in the foreseeable future.

**Pension Scheme**

During the year, the company contributed to a pension scheme on behalf of the directors for the sum of £39,500 (2018: £119,022). During the year, the company contributed £1,250 (2018: £1,083) to a pension scheme on behalf of its employees.

**2. Employees**

The average number of employees during the year, including the directors was 4. (2018: 3.)

**3. Tangible fixed assets**

**Total**

<i>Cost</i>	
At start of period	29,284
Additions	2,612
Disposals	(13,719)
At end of period	<u>18,177</u>

<i>Depreciation</i>	
At start of period	26,362
Provided during the period	2,331
On disposals	(13,719)
At end of period	<u>14,974</u>

<i>Net Book Value</i>	
At start of period	<u>2,922</u>
At end of period	<u>3,202</u>

#### 4. Fixed asset investments

##### Total

<i>Cost</i>	
At start of period	<u>34,551</u>
At end of period	<u>34,551</u>

<i>Carrying amount:</i>	
At start of period	<u>34,551</u>
At end of period	<u>34,551</u>

#### 5. Directors' advances, credits and guarantees

The company operates a loan account with its directors, which is interest free, with no determined repayment date. The balance outstanding at the 31 August 2019 was £7,484 (2018 :£7,068).

#### 6. Pension costs

The company contributed to a pension scheme on behalf of the directors. The sum of £39,500 (2018: £119,022) has been charged to the profit & loss account. The company contributed to a pension scheme on behalf of its employees. The sum of £1,250 (2018:£1,083) has been charged to the profit & loss account.

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.