

**PEMARI CONSULTING LIMITED  
UNAUDITED ACCOUNTS  
FOR THE YEAR ENDED 31 AUGUST 2022**

**PEMARI CONSULTING LIMITED**  
**UNAUDITED ACCOUNTS**  
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**PEMARI CONSULTING LIMITED**  
**COMPANY INFORMATION**  
**FOR THE YEAR ENDED 31 AUGUST 2022**

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<b>Directors</b>	P Hughes A Litton
<b>Company Number</b>	6345644 (England and Wales)
<b>Registered Office</b>	33-35 Cathedral Road Cardiff CF11 9HB Wales
<b>Accountants</b>	STAS Ltd 253 Cowbridge Road West Cardiff CF5 5TD

**PEMARI CONSULTING LIMITED**  
**ACCOUNTANTS' REPORT**

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**Accountants' report to the board of directors of Pemari Consulting Limited on the preparation of the unaudited statutory accounts for the year ended 31 August 2022**

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the accounts of Pemari Consulting Limited for the year ended 31 August 2022 as set out on pages 5 - 7 from the company's accounting records and from information and explanations you have given us.

This report is made solely to the Board of Directors of Pemari Consulting Limited, as a body, in accordance with the terms of our engagement. Our work has been undertaken solely to prepare for your approval the accounts of Pemari Consulting Limited and state those matters that we have agreed to state to them, as a body, in this report. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Pemari Consulting Limited and its Board of Directors as a body for our work or for this report.

It is your duty to ensure that Pemari Consulting Limited has kept adequate accounting records and to prepare statutory accounts that give a true and fair view of the assets, liabilities, financial position and profit of Pemari Consulting Limited. You consider that Pemari Consulting Limited is exempt from the statutory audit requirement for the year.

We have not been instructed to carry out an audit or a review of the accounts of Pemari Consulting Limited. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory accounts.

STAS Ltd

253 Cowbridge Road West  
Cardiff  
CF5 5TD

29 November 2022

**PEMARI CONSULTING LIMITED**  
**STATEMENT OF FINANCIAL POSITION**  
**AS AT 31 AUGUST 2022**

	Notes	2022 £	2021 £
<b>Fixed assets</b>			
Tangible assets	<u>4</u>	286	725
Investments	<u>5</u>	34,551	34,551
		<u>34,837</u>	<u>35,276</u>
<b>Current assets</b>			
Inventories		-	1,574
Debtors	<u>6</u>	154,332	109,673
Cash at bank and in hand		950,865	806,071
		<u>1,105,197</u>	<u>917,318</u>
<b>Creditors: amounts falling due within one year</b>	<u>7</u>	(304,796)	(189,440)
<b>Net current assets</b>		<u>800,401</u>	<u>727,878</u>
<b>Net assets</b>		<u>835,238</u>	<u>763,154</u>
<b>Capital and reserves</b>			
Called up share capital		100	100
Profit and loss account		835,138	763,054
<b>Shareholders' funds</b>		<u>835,238</u>	<u>763,154</u>

For the year ending 31 August 2022 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 29 November 2022 and were signed on its behalf by

A Litton  
Director

Company Registration No. 6345644

**PEMARI CONSULTING LIMITED**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31 AUGUST 2022**

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**1 Statutory information**

Pemari Consulting Limited is a private company, limited by shares, registered in England and Wales, registration number 6345644. The registered office is 33-35 Cathedral Road, Cardiff, CF11 9HB, Wales.

**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.

***Turnover***

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

***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:

Plant & machinery	3 years
Fixtures & fittings	4 years

***Government grants***

Government grants in relation to tangible fixed assets are credited to profit and loss account over the useful lives of the related assets, whereas those in relation to expenditure are credited when the expenditure is charged to profit and loss.

***Leased assets***

Rentals applicable to operating leases where substantially all of the benefits and risks of ownership remain with the lessor are charged against profit on a straight line basis over the lease term.

Assets held under finance leases and hire purchase contracts are capitalised and depreciated over their useful lives. The corresponding lease or hire purchase obligation is treated in the balance sheet as a liability. The interest element of rental obligations is charged to the profit and loss account over the period of the lease at a constant proportion of the outstanding balance of capital repayments.

***Investments***

Investments in shares are included at fair value.

***Pension costs***

The company operates a defined contribution scheme for the benefit of its employees. Contributions payable are recognised in the profit and loss account when due.

**PEMARI CONSULTING LIMITED**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31 AUGUST 2022**

**4 Tangible fixed assets**

	<b>Plant &amp; machinery £</b>	<b>Fixtures &amp; fittings £</b>	<b>Total £</b>
<b>Cost or valuation</b>	At cost	At cost	
At 1 September 2021	13,461	867	14,328
At 31 August 2022	13,461	867	14,328
<b>Depreciation</b>			
At 1 September 2021	12,736	867	13,603
Charge for the year	439	-	439
At 31 August 2022	13,175	867	14,042
<b>Net book value</b>			
At 31 August 2022	286	-	286
At 31 August 2021	725	-	725

**5 Investments**

	<b>Subsidiary undertakings £</b>
Valuation at 1 September 2021	34,551
Valuation at 31 August 2022	34,551

**6 Debtors**

	<b>2022 £</b>	<b>2021 £</b>
<b>Amounts falling due within one year</b>		
Trade debtors	89,430	109,673
Accrued income and prepayments	64,902	-
	154,332	109,673

**7 Creditors: amounts falling due within one year**

	<b>2022 £</b>	<b>2021 £</b>
VAT	41,361	49,762
Trade creditors	100,703	45,038
Taxes and social security	59,234	63,699
Other creditors	1,133	1,652
Accruals	3,400	3,200
Deferred income	98,965	26,089
	304,796	189,440

**8 Average number of employees**

During the year the average number of employees was 5 (2021: 4).

