

**PNA BUSINESS CONSULTING LIMITED**

**Company Registration Number:  
06978954 (England and Wales)**

**Abbreviated (Unaudited) Accounts**

**Period of accounts**

**Start date: 01st September 2013**

**End date: 31st August 2014**

SUBMITTED

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# **PNA BUSINESS CONSULTING LIMITED**

## **Company Information for the Period Ended 31st August 2014**

**Director:**

N J Abram

P J Abram

**Registered office:**

226 Liverpool Road

Longton

Preston

Lancashire

PR4 5YB

**Company Registration Number:**

06978954 (England and Wales)

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# PNA BUSINESS CONSULTING LIMITED

## Abbreviated Balance sheet As at 31st August 2014

|  | Notes | 2014<br>£             | 2013<br>£             |
|--|-------|-----------------------|-----------------------|
| <b>Fixed assets</b>                                      |       |                       |                       |
| Intangible assets:                                       |       | 0                     | 0                     |
| Tangible assets:   | 6     | 250                   | 501                   |
| <b>Total fixed assets:</b>                               |       | <u>250</u>            | <u>501</u>            |
| <b>Current assets</b>                                    |       |                       |                       |
| Stocks:  |       | 0                     | 0                     |
| Debtors:   | 7     | 182,762               | 73,822                |
| Cash at bank and in hand:                                |       | 709,224               | 617,332               |
| <b>Total current assets:</b>                             |       | <u>891,986</u>        | <u>691,154</u>        |
| <b>Creditors</b>   |       |                       |                       |
| Creditors: amounts falling due within one year           | 8     | 203,486               | 213,237               |
| <b>Net current assets (liabilities):</b>                 |       | <u>688,500</u>        | <u>477,917</u>        |
| <b>Total assets less current liabilities:</b>            |       | 688,750               | 478,418               |
| Creditors: amounts falling due after more than one year: |       | 0                     | 0                     |
| <b>Provision for liabilities:</b>                        |       | 0                     | 0                     |
| <b>Total net assets (liabilities):</b>                   |       | <u><u>688,750</u></u> | <u><u>478,418</u></u> |

The notes form part of these financial statements

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# PNA BUSINESS CONSULTING LIMITED

## Abbreviated Balance sheet As at 31st August 2014 continued

|                                  | Notes | 2014<br>£      | 2013<br>£      |
|----------------------------------|-------|----------------|----------------|
| <b>Capital and reserves</b>      |       |                |                |
| Called up share capital:         | 9     | 100            | 100            |
| Revaluation reserve:             |       | 0              | 0              |
| Profit and Loss account:         |       | 688,650        | 478,318        |
| <b>Total shareholders funds:</b> |       | <u>688,750</u> | <u>478,418</u> |

For the year ending 31 August 2014 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 accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime and in accordance with the Financial Reporting Standard for Smaller Entities (effective 2008).

The financial statements were approved by the Board of Directors on 16 May 2015

### SIGNED ON BEHALF OF THE BOARD BY:

Name: N J Abram

Status: Director

Name: P J Abram

Status: Director

The notes form part of these financial statements

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# **PNA BUSINESS CONSULTING LIMITED**

## **Notes to the Abbreviated Accounts for the Period Ended 31st August 2014**

### **1. Accounting policies**

#### **Basis of measurement and preparation of accounts**

The financial statements have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008).

#### **Turnover policy**

Turnover represents net invoiced sales of services and associated recharged expenses excluding Value Added Tax.

#### **Tangible fixed assets depreciation policy**

Tangible fixed assets are depreciated on a straight line basis over a four year useful life.

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# **PNA BUSINESS CONSULTING LIMITED**

## **Notes to the Abbreviated Accounts for the Period Ended 31st August 2014**

### **6. Tangible assets**

|                         | <b>Total</b> |
|-------------------------|--------------|
| <b>Cost</b>             | <b>£</b>     |
| At 01st September 2013: | 1,002        |
| Additions:              | 0            |
| Disposals:              | 0            |
| Revaluations:           | 0            |
| Transfers:              | 0            |
| At 31st August 2014:    | 1,002        |
| <b>Depreciation</b>     |              |
| At 01st September 2013: | 501          |
| Charge for year:        | 251          |
| On disposals:           | 0            |
| Other adjustments       | 0            |
| At 31st August 2014:    | 752          |
| <b>Net book value</b>   |              |
| At 31st August 2014:    | 250          |
| At 31st August 2013:    | 501          |

Depreciation is charged on a straight line basis over 4 years in line with the stated Accounting Policy.

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# **PNA BUSINESS CONSULTING LIMITED**

## **Notes to the Abbreviated Accounts for the Period Ended 31st August 2014**

### **7. Debtors**

|                                 | <b>2014</b>           | <b>2013</b>          |
|---------------------------------|-----------------------|----------------------|
|                                 | <b>£</b>              | <b>£</b>             |
| Trade debtors:                  | 10,920                | 73,822               |
| Other debtors:                  | 171,842               | 0                    |
| Prepayments and accrued income: | 0                     | 0                    |
| <b>Total:</b>                   | <b><u>182,762</u></b> | <b><u>73,822</u></b> |

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# **PNA BUSINESS CONSULTING LIMITED**

## **Notes to the Abbreviated Accounts for the Period Ended 31st August 2014**

### **8. Creditors: amounts falling due within one year**

|   | <b>2014</b>           | <b>2013</b>           |
|---|-----------------------|-----------------------|
|   | <b>£</b>              | <b>£</b>              |
| Bank loans and overdrafts:                                    | 0                     | 0                     |
| Amounts due under finance leases and hire purchase contracts: | 0                     | 0                     |
| Trade creditors:  | 28,769                | 32,355                |
| Taxation and social security:                                 | 84,347                | 90,512                |
| Accruals and deferred income:                                 | 0                     | 0                     |
| Other creditors:  | 90,370                | 90,370                |
| <b>Total:</b>   | <b><u>203,486</u></b> | <b><u>213,237</u></b> |

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# **PNA BUSINESS CONSULTING LIMITED**

## **Notes to the Abbreviated Accounts for the Period Ended 31st August 2014**

### **9. Called up share capital**

Allotted, called up and paid

|                      |                  |                         |             |
|----------------------|------------------|-------------------------|-------------|
| Previous period      |                  |                         | <b>2013</b> |
| Class                | Number of shares | Nominal value per share | Total       |
| Ordinary shares:     | 100              | 1.00                    | <b>100</b>  |
| Preference shares:   | 0                | 0.00                    | <b>0</b>    |
| Total share capital: |                  |                         | <b>100</b>  |
| Current period       |                  |                         | <b>2014</b> |
| Class                | Number of shares | Nominal value per share | Total       |
| Ordinary shares:     | 100              | 1.00                    | <b>100</b>  |
| Preference shares:   | 0                | 0.00                    | <b>0</b>    |
| Total share capital: |                  |                         | <b>100</b>  |

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# **PNA BUSINESS CONSULTING LIMITED**

## **Notes to the Abbreviated Accounts for the Period Ended 31st August 2014**

### **11 . Transactions with directors**

The company has granted guarantees over cash deposits of £552,588 in respect of joint personal loans of directors P J Abram and N J Abram (2013 £550,259). The company has provided loans to directors which are interest bearing at HMRC's Official Rate of Interest and repayable on demand. Both directors irectors' loans are interest bearing at HMRC's Official Rate of Interest and repayable on demand

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