

**PRIMARY ENGINEER LTD
UNAUDITED ACCOUNTS
FOR THE YEAR ENDED 31 JULY 2022**

PRIMARY ENGINEER LTD
UNAUDITED ACCOUNTS
CONTENTS

	Page
<u>Company information</u>	<u>3</u>
<u>Statement of financial position</u>	<u>4</u>
<u>Notes to the accounts</u>	<u>5</u>

**PRIMARY ENGINEER LTD
COMPANY INFORMATION
FOR THE YEAR ENDED 31 JULY 2022**

Director	Dr Susan Scurlock MBE
Company Number	05482383 (England and Wales)
Registered Office	2ND FLOOR AMS TOWER AMS TECHNOLOGY PARK, BILLINGTON ROAD BURNLEY LANCASHIRE BB11 5UB ENGLAND

PRIMARY ENGINEER LTD
STATEMENT OF FINANCIAL POSITION
AS AT 31 JULY 2022

	Notes	2022 £	2021 £
Fixed assets			
Intangible assets	<u>4</u>	53,625	53,625
Tangible assets	<u>5</u>	9,056	7,541
		<u>62,681</u>	<u>61,166</u>
Current assets			
Inventories		22,970	26,233
Debtors	<u>6</u>	187,320	205,711
Cash at bank and in hand		546,822	426,023
		<u>757,112</u>	<u>657,967</u>
Creditors: amounts falling due within one year	<u>7</u>	(418,708)	(374,446)
Net current assets		<u>338,404</u>	<u>283,521</u>
Net assets		<u>401,085</u>	<u>344,687</u>
Capital and reserves			
Called up share capital		100	100
Profit and loss account		400,985	344,587
Shareholders' funds		<u>401,085</u>	<u>344,687</u>

For the year ending 31 July 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 director acknowledges her 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 and authorised for issue on 21 April 2023 and were signed on its behalf by

Dr Susan Scurlock MBE
Director

Company Registration No. 05482383

PRIMARY ENGINEER LTD
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 JULY 2022

1 Statutory information

Primary Engineer Ltd is a private company, limited by shares, registered in England and Wales, registration number 05482383. The registered office is 2ND FLOOR AMS TOWER, AMS TECHNOLOGY PARK, BILLINGTON ROAD, BURNLEY, LANCASHIRE, BB11 5UB, ENGLAND.

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

These financial statements for the year ended 31 July 2022 are the first financial statements that comply with FRS 102 Section 1A Small Entities. The date of transition is 1 April 2020.

The transition to FRS 102 Section 1A Small Entities has resulted in a small number of changes in accounting policies to those used previously.

The nature of these changes and their impact on opening equity and profit for the comparative period are explained in the notes below.

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.

4 Intangible fixed assets

	Other £
Cost	
At 1 August 2021	53,625
At 31 July 2022	53,625
Amortisation	
At 1 August 2021	-
At 31 July 2022	-
Net book value	
At 31 July 2022	53,625
At 31 July 2021	53,625

PRIMARY ENGINEER LTD
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 JULY 2022

5 Tangible fixed assets

	Plant & machinery £	Fixtures & fittings £	Total £
Cost or valuation	At cost	At cost	
At 1 August 2021	51,962	10,681	62,643
Additions	7,444	-	7,444
Disposals	275	-	275
At 31 July 2022	59,681	10,681	70,362
Depreciation			
At 1 August 2021	44,585	10,517	55,102
Charge for the year	5,878	51	5,929
On disposals	275	-	275
At 31 July 2022	50,738	10,568	61,306
Net book value			
At 31 July 2022	8,943	113	9,056
At 31 July 2021	7,377	164	7,541

6 Debtors

	2022 £	2021 £
Amounts falling due within one year		
Trade debtors	76,155	90,381
Deferred tax asset	2,723	2,723
Accrued income and prepayments	4,414	2,578
Other debtors	104,028	110,029
	187,320	205,711

7 Creditors: amounts falling due within one year

	2022 £	2021 £
Trade creditors	37,612	6,276
Taxes and social security	39,648	18,546
Other creditors	10,998	-
Accruals	330,450	349,624
	418,708	374,446

8 Average number of employees

During the year the average number of employees was 16 (2021: 16).

