Registration number: 09008510

Primal Planning Consultancy Ltd

Annual Report and Unaudited Financial Statements
for the Year Ended 23 April 2018

Zenith Accounting & Business Solutions Ltd
Certified Accountants
Churchill House
120 Bunns Lane
Mill Hill
London
NW7 2AS

Primal Planning Consultancy Ltd

Contents

Primal Planning Consultancy Ltd

Company Information

Director	Ms Dominique Chiu
Registered office	43 Evergreen Drive West Drayton Middlesex UB7 9GQ
Accountants	Zenith Accounting & Business Solutions Ltd Certified Accountants Churchill House 120 Bunns Lane Mill Hill London NW7 2AS

Primal Planning Consultancy Ltd

(Registration number: 09008510)
Balance Sheet as at 23 April 2018

	Note	2018 £	2017 £
Fixed assets			
Tangible assets	3	196	625
Current assets			
Debtors	4	12,720	11,232
Investments	5	150,000	50,000
Cash at bank and in hand		46,960	100,100
		209,680	161,332
Creditors: Amounts falling due within one year	6	(46,578)	(40,032)
Net current assets		163,102	121,300
Net assets		163,298	121,925
Capital and reserves			
Called up share capital	7	100	100
Profit and loss account		163,198	121,825
Total equity		163,298	121,925

For the financial year ending 23 April 2018 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Director's responsibilities:

- The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The director acknowledges her responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

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.

These financial statements have been delivered in accordance with the provisions applicable to companies subject to the small companies regime and the option not to file the Profit and Loss Account has been taken.

Approved and authorised by the director on 8 October 2018

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Ms Dominique Chiu
Director

The notes on pages 3 to 6 form an integral part of these financial statements.

1 General information

The company is a private company limited by share capital, incorporated in UK.

The address of its registered office is:
43 Evergreen Drive
West Drayton
Middlesex
UB7 9GQ

These financial statements were authorised for issue by the director on 8 October 2018.

2 Accounting policies

Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance

These financial statements were prepared in accordance with Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

Basis of preparation

These financial statements have been prepared using the historical cost convention except that as disclosed in the accounting policies certain items are shown at fair value.

Revenue recognition

Turnover comprises the fair value of the consideration received or receivable for the sale of goods and provision of services in the ordinary course of the company's activities. Turnover is shown net of sales/value added tax, returns, rebates and discounts.
The company recognises revenue when:
The amount of revenue can be reliably measured;
it is probable that future economic benefits will flow to the entity;
and specific criteria have been met for each of the company's activities.

Tax

The tax expense for the period comprises current tax. Tax is recognised in profit or loss, except that a change attributable to an item of income or expense recognised as other comprehensive income is also recognised directly in other comprehensive income.

The current income tax charge is calculated on the basis of tax rates and laws that have been enacted or substantively enacted by the reporting date in the countries where the company operates and generates taxable income.

Tangible assets

Tangible assets are stated in the statement of financial position at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.
The cost of tangible assets includes directly attributable incremental costs incurred in their acquisition and installation.

Depreciation

Depreciation is charged so as to write off the cost of assets, other than land and properties under construction over their estimated useful lives, as follows:

Asset class	Depreciation method and rate
Plant and machinery	25% straight line

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Trade debtors

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.
Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the company will not be able to collect all amounts due according to the original terms of the receivables.

Trade creditors

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the company does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.
Trade creditors are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

Share capital

Ordinary shares are classified as equity. Equity instruments are measured at the fair value of the cash or other resources received or receivable, net of the direct costs of issuing the equity instruments. If payment is deferred and the time value of money is material, the initial measurement is on a present value basis.

Dividends

Dividend distribution to the company's shareholders is recognised as a liability in the financial statements in the reporting period in which the dividends are declared.

Defined contribution pension obligation

A defined contribution plan is a pension plan under which fixed contributions are paid into a pension fund and the company has no legal or constructive obligation to pay further contributions even if the fund does not hold sufficient assets to pay all employees the benefits relating to employee service in the current and prior periods.
Contributions to defined contribution plans are recognised as employee benefit expense when they are due. If contribution payments exceed the contribution due for service, the excess is recognised as a prepayment.

3 Tangible assets

	Other tangible assets £	Total £
Cost or valuation		
At 24 April 2017	1,717	1,717
Disposals	(64)	(64)
At 23 April 2018	1,653	1,653
Depreciation		
At 24 April 2017	1,092	1,092
Charge for the year	429	429
Eliminated on disposal	(64)	(64)
At 23 April 2018	1,457	1,457
Carrying amount		
At 23 April 2018	196	196
At 23 April 2017	625	625

4 Debtors

	2018 £	2017 £
Trade debtors	12,720	11,232
	12,720	11,232

5 Current asset investments

	2018 £	2017 £
Other investments	150,000	50,000

6 Creditors

Creditors: amounts falling due within one year

	2018 £	2017 £
Due within one year		
Trade creditors	-	302
Taxation and social security	6,320	5,130
Other creditors	21,122	16,195
Corporation tax liability	19,136	18,405
	46,578	40,032

7 Share capital

Allotted, called up and fully paid shares

	2018		2017	
	No.	**£**	**No.**	**£**
Share capital of £1 each	100	100	100	100

8 Dividends

	2018	2017
	£	**£**
Interim dividend of £375.20 (2017 - £349.48) per ordinary share	37,520	34,948