

**REGISTERED NUMBER: 03967723 (England and Wales)**

**PLM ENERGY CONSULTANTS LIMITED  
UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 JULY 2017**

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***FOR THE YEAR ENDED 31 JULY 2017***

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**PLM ENERGY CONSULTANTS LIMITED**

**COMPANY INFORMATION**  
***FOR THE YEAR ENDED 31 JULY 2017***

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**DIRECTORS:**

P L Moralee  
Mrs C Moralee

**SECRETARY:**

Mrs C Moralee

**REGISTERED OFFICE:**

16 Jubilee Parkway  
Jubilee Business Park  
Derby  
DE21 4BJ

**REGISTERED NUMBER:**

03967723 (England and Wales)

**BALANCE SHEET**  
**31 JULY 2017**

	Notes	2017 £	£	2016 £	£
<b>FIXED ASSETS</b>					
Tangible assets	4		1,118		197
<b>CURRENT ASSETS</b>					
Debtors	5	-		57,836	
Cash at bank		1,457		2,358	
		<u>1,457</u>		<u>60,194</u>	
<b>CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR</b>	6	<u>34,906</u>		<u>91,202</u>	
<b>NET CURRENT LIABILITIES</b>			<u>(33,449)</u>		<u>(31,008)</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			<u>(32,331)</u>		<u>(30,811)</u>
<b>CAPITAL AND RESERVES</b>					
Called up share capital	7		2		2
Retained earnings			<u>(32,333)</u>		<u>(30,813)</u>
<b>SHAREHOLDERS' FUNDS</b>			<u>(32,331)</u>		<u>(30,811)</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 July 2017.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 July 2017 in accordance with Section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for:

- (a) ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of each financial year and of its profit or loss for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.
- (b)

The financial statements have been prepared and delivered in accordance with the provisions of Part 15 of the Companies Act 2006 relating to small companies.

In accordance with Section 444 of the Companies Act 2006, the Income Statement has not been delivered.

The financial statements were approved by the Board of Directors on 19 April 2018 and were signed on its behalf by:

P L Moralee - Director

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 JULY 2017**

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**1. STATUTORY INFORMATION**

PLM Energy Consultants Limited is a private company, limited by shares, registered in England and Wales. The company's registered number and registered office address can be found on the Company Information page.

**2. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

These financial statements have been prepared in accordance with the provisions of Section 1A "Small Entities" of Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

**Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off the cost less estimated residual value of each asset over its estimated useful life.

Fixtures and fittings - 33% on cost and 20% on cost

**Taxation**

Taxation for the year comprises current and deferred tax. Tax is recognised in the Income Statement, except to the extent that it relates to items recognised in other comprehensive income or directly in equity.

Current or deferred taxation assets and liabilities are not discounted.

Current tax is recognised at the amount of tax payable using the tax rates and laws that have been enacted or substantively enacted by the balance sheet date.

**Deferred tax**

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date.

Timing differences arise from the inclusion of income and expenses in tax assessments in periods different from those in which they are recognised in financial statements. Deferred tax is measured using tax rates and laws that have been enacted or substantively enacted by the year end and that are expected to apply to the reversal of the timing difference.

Unrelieved tax losses and other deferred tax assets are recognised only to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits.

**Debtors and creditors**

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in the profit and loss account in other administrative expenses.

**Employee benefit**

When employees have rendered service to the company, short-term employee benefits to which the employees are entitled are recognised at the undiscounted amount expected to be paid in exchange for that service.

**3. EMPLOYEES AND DIRECTORS**

The average number of employees during the year was 2 (2016 - 2) .

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31 JULY 2017**

**4. TANGIBLE FIXED ASSETS**

	Fixtures and fittings £	Computer equipment £	Totals £
<b>COST</b>			
At 1 August 2016	11,296	-	11,296
Additions	-	1,507	1,507
At 31 July 2017	<u>11,296</u>	<u>1,507</u>	<u>12,803</u>
<b>DEPRECIATION</b>			
At 1 August 2016	11,099	-	11,099
Charge for year	586	-	586
At 31 July 2017	<u>11,685</u>	<u>-</u>	<u>11,685</u>
<b>NET BOOK VALUE</b>			
At 31 July 2017	<u>(389)</u>	<u>1,507</u>	<u>1,118</u>
At 31 July 2016	<u>197</u>	<u>-</u>	<u>197</u>

**5. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2017 £	2016 £
Trade debtors	<u>-</u>	<u>57,836</u>

**6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2017 £	2016 £
Taxation and social security	-	57,925
Other creditors	<u>34,906</u>	<u>33,277</u>
	<u>34,906</u>	<u>91,202</u>

**7. CALLED UP SHARE CAPITAL**

Allotted, issued and fully paid:			2017	2016
Number:	Class:	Nominal value:	£	£
2	Ordinary	£1	<u>2</u>	<u>2</u>

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31 JULY 2017**

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**8. RELATED PARTY DISCLOSURES**

**P L Moralee**

Directors of the company

Included in other creditors is the following amount owed to the director, the amount is interest free and repayable on demand.

	2017	2016
	£	£
Amount due to related party at the balance sheet date	<u>34,292</u>	<u>32,588</u>

**9. ULTIMATE CONTROLLING PARTY**

The controlling party is P L Moralee.

**10. FIRST YEAR ADOPTION**

This is the first year that the company has presented its results under FRS 102. The last financial statements prepared under the previous UK GAAP were for the year ended 31 July 2016.

The following changes in accounting policies have arisen from the transition to FRS 102:

The company now makes an accrual for annual leave accrued by employees as a result of services rendered in the current period, and which employees are entitled to carry forward and use.

In addition the company provides in full for deferred tax.

There has been no impact on the financial statements.

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.