

**REGISTERED NUMBER: 05963040 (England and Wales)**

**ABBREVIATED UNAUDITED ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2015**

**FOR**

**PLANNING & LAW LIMITED**

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**for the year ended 31 December 2015**

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**PLANNING & LAW LIMITED**  
**COMPANY INFORMATION**  
**for the year ended 31 December 2015**

**DIRECTOR:** Mr S F Richardson

**SECRETARY:** Mrs W D Richardson

**REGISTERED OFFICE:** The Old Office, Grange Farm  
Grange Road  
Singleton  
Poulton Le Fylde  
Lancashire  
FY6 8LP

**REGISTERED NUMBER:** 05963040 (England and Wales)

**ACCOUNTANTS:** Jones Harris Limited  
Chartered Accountants  
17 St Peters Place  
Fleetwood  
Lancashire  
FY7 6EB

ABBREVIATED BALANCE SHEET  
31 December 2015

	Notes	2015 £	£	2014 £	£
<b>FIXED ASSETS</b>					
Intangible assets	2		3,000		6,000
Tangible assets	3		<u>1,526</u>		<u>1,872</u>
			4,526		7,872
<b>CURRENT ASSETS</b>					
Stocks		4,851		3,585	
Debtors		<u>45,667</u>		<u>36,915</u>	
		50,518		40,500	
<b>CREDITORS</b>					
Amounts falling due within one year		<u>54,272</u>		<u>48,126</u>	
<b>NET CURRENT LIABILITIES</b>			<u>(3,754)</u>		<u>(7,626)</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			<u>772</u>		<u>246</u>
<b>CAPITAL AND RESERVES</b>					
Called up share capital	4		100		100
Profit and loss account			<u>672</u>		<u>146</u>
<b>SHAREHOLDERS' FUNDS</b>			<u>772</u>		<u>246</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2015.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 December 2015 in accordance with Section 476 of the Companies Act 2006.

The director acknowledges his 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 abbreviated accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

The financial statements were approved by the director on 29 September 2016 and were signed by:

Mr S F Richardson - Director

**NOTES TO THE ABBREVIATED ACCOUNTS**  
for the year ended 31 December 2015

1. **ACCOUNTING POLICIES**

**Accounting convention**

The financial statements have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2015).

**Turnover**

Turnover represents the value of services provided under contracts to the extent that there is a right to consideration and is recorded at the value of the consideration due. Where a contract has only been partially completed at the balance sheet date turnover represents the value of the service provided to date based on a proportion of the total expected consideration at completion. Where payments are received from customers in advance of services provided, the amounts are recorded as deferred income and included as part of creditors due within one year.

**Goodwill**

Goodwill, being the amount paid in connection with the acquisition of a business in 2007, is being amortised evenly over its estimated useful life of ten years.

**Tangible fixed assets**

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

Fixtures and fittings	- 15% on reducing balance
Computer equipment	- 25% on reducing balance

**Work in progress**

Work in progress is reflected in the accounts on a contract by contract basis by recording turnover and related costs as contract activity progresses.

2. **INTANGIBLE FIXED ASSETS**

	Total £
<b>COST</b>	
At 1 January 2015	
and 31 December 2015	<u>30,000</u>
<b>AMORTISATION</b>	
At 1 January 2015	24,000
Amortisation for year	<u>3,000</u>
At 31 December 2015	<u>27,000</u>
<b>NET BOOK VALUE</b>	
At 31 December 2015	<u>3,000</u>
At 31 December 2014	<u>6,000</u>

NOTES TO THE ABBREVIATED ACCOUNTS - continued  
for the year ended 31 December 2015

3. TANGIBLE FIXED ASSETS

	Total £
<b>COST</b>	
At 1 January 2015	
and 31 December 2015	<u>7,566</u>
<b>DEPRECIATION</b>	
At 1 January 2015	5,694
Charge for year	<u>346</u>
At 31 December 2015	<u>6,040</u>
<b>NET BOOK VALUE</b>	
At 31 December 2015	<u>1,526</u>
At 31 December 2014	<u>1,872</u>

4. CALLED UP SHARE CAPITAL

Allotted, issued and fully paid:

Number:	Class:	Nominal value:	2015 £	2014 £
100	Ordinary	£1	<u>100</u>	<u>100</u>

5. DIRECTOR'S ADVANCES, CREDITS AND GUARANTEES

The following advances and credits to a director subsisted during the years ended 31 December 2015 and 31 December 2014:

	2015 £	2014 £
<b>Mr S F Richardson</b>		
Balance outstanding at start of year	29,417	8,845
Amounts advanced	37,624	44,292
Amounts repaid	(33,445)	(23,720)
Balance outstanding at end of year	<u>33,596</u>	<u>29,417</u>

The advance to the director is unsecured and repayable on demand. Interest is being charged at the HMRC rate for beneficial loan arrangements.

**CHARTERED ACCOUNTANTS' REPORT TO THE DIRECTOR  
ON THE UNAUDITED FINANCIAL STATEMENTS OF  
PLANNING & LAW LIMITED**

**The following reproduces the text of the report prepared for the director in respect of the company's annual unaudited financial statements, from which the unaudited abbreviated accounts (set out on pages two to four) have been prepared.**

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the financial statements of Planning & Law Limited for the year ended 31 December 2015 which comprise the Profit and Loss Account, the Balance Sheet and the related notes from the company's accounting records and from information and explanations you have given us.

As a practising member firm of the Institute of Chartered Accountants in England and Wales (ICAEW), we are subject to its ethical and other professional requirements which are detailed at [icaew.com/membershandbook](http://icaew.com/membershandbook).

This report is made solely to the director of Planning & Law Limited in accordance with our terms of engagement. Our work has been undertaken solely to prepare for your approval the financial statements of Planning & Law Limited and state those matters that we have agreed to state to the director of Planning & Law Limited in this report in accordance with AAF 2/10 as detailed at [icaew.com/compilation](http://icaew.com/compilation). To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and its director for our work or for this report.

It is your duty to ensure that Planning & Law Limited has kept adequate accounting records and to prepare statutory financial statements that give a true and fair view of the assets, liabilities, financial position and profit of Planning & Law Limited. You consider that Planning & Law 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 financial statements of Planning & Law 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 financial statements.

Jones Harris Limited  
Chartered Accountants  
17 St Peters Place  
Fleetwood  
Lancashire  
FY7 6EB

Date: .....

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.