

**PRIMA PASS LIMITED**

**UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023**

Sheards  
Chartered Accountants  
Vernon House  
40 New North Road  
Huddersfield  
West Yorkshire  
HD1 5LS

CONTENTS OF THE FINANCIAL STATEMENTS  
for the year ended 31 March 2023

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	Page
Company Information	1
Balance Sheet	2
Notes to the Financial Statements	4

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**PRIMA PASS LIMITED**

**COMPANY INFORMATION**  
**for the year ended 31 March 2023**

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**DIRECTOR:** Mrs V T DuPont

**SECRETARY:** Mrs V T DuPont

**REGISTERED OFFICE:** 16 Scott Hill  
Clayton West  
Huddersfield  
West Yorkshire  
HD8 9PE

**REGISTERED NUMBER:** 03453383 (England and Wales)

**ACCOUNTANTS:** Sheards  
Chartered Accountants  
Vernon House  
40 New North Road  
Huddersfield  
West Yorkshire  
HD1 5LS

**BALANCE SHEET**  
**31 March 2023**

		2023	2022
	Notes	£	£
<b>FIXED ASSETS</b>			
Tangible assets	4	1,813	2,609
<b>CURRENT ASSETS</b>			
Debtors	5	5,286	7,927
Cash at bank		<u>1,495</u>	<u>1,699</u>
		6,781	9,626
<b>CREDITORS</b>			
Amounts falling due within one year	6	<u>(3,714)</u>	<u>(9,782)</u>
<b>NET CURRENT ASSETS/(LIABILITIES)</b>		<u>3,067</u>	<u>(156)</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		4,880	2,453
<b>PROVISIONS FOR LIABILITIES</b>	7	<u>(344)</u>	<u>(496)</u>
<b>NET ASSETS</b>		<u><u>4,536</u></u>	<u><u>1,957</u></u>
<b>CAPITAL AND RESERVES</b>			
Called up share capital		100	100
Retained earnings		<u>4,436</u>	<u>1,857</u>
<b>SHAREHOLDERS' FUNDS</b>		<u><u>4,536</u></u>	<u><u>1,957</u></u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2023 in accordance with Section 476 of the Companies Act 2006.

The director acknowledges her responsibilities for:

- (a) ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) 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.

**BALANCE SHEET - continued**  
**31 March 2023**

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The financial statements have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies regime.

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

The financial statements were approved by the director and authorised for issue on 27 July 2023 and were signed by:

Mrs V T DuPont - Director

**NOTES TO THE FINANCIAL STATEMENTS**  
**for the year ended 31 March 2023**

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**1. STATUTORY INFORMATION**

Prima Pass 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.

The presentation currency of the financial statements is the Pound Sterling (£).

**2. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

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

**Turnover**

Turnover represents net invoiced sales of services, excluding value added tax.

**Tangible fixed assets**

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

Plant and machinery	- 25% on cost
Fixtures and fittings	- 10% on cost
Computer equipment	- 25% 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.

**Operating leasing commitments**

Rentals paid under operating leases are charged to the profit and loss account as incurred.

**3. EMPLOYEES AND DIRECTORS**

The average number of employees during the year was 1 (2022 - 1) .

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**for the year ended 31 March 2023**

**4. TANGIBLE FIXED ASSETS**

	Plant and machinery etc £
<b>COST</b>	
At 1 April 2022	8,125
Additions	174
At 31 March 2023	<u>8,299</u>
<b>DEPRECIATION</b>	
At 1 April 2022	5,516
Charge for year	970
At 31 March 2023	<u>6,486</u>
<b>NET BOOK VALUE</b>	
At 31 March 2023	<u>1,813</u>
At 31 March 2022	<u>2,609</u>

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

	2023 £	2022 £
Trade debtors	3,452	7,462
Other debtors	<u>1,834</u>	<u>465</u>
	<u>5,286</u>	<u>7,927</u>

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

	2023 £	2022 £
Taxation and social security	3,113	3,084
Other creditors	<u>601</u>	<u>6,698</u>
	<u>3,714</u>	<u>9,782</u>

**7. PROVISIONS FOR LIABILITIES**

	2023 £	2022 £
Deferred tax	<u>344</u>	<u>496</u>
		Deferred tax
		£
Balance at 1 April 2022		496
Provided during year		(152)
Profit & loss account		
Balance at 31 March 2023		<u>344</u>

**8. RELATED PARTY DISCLOSURES**

Loans owing to the directors on an interest free basis of £40 (2022 - £6,170) were outstanding at the year end, the amounts are repayable on demand.



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.