

Registration number: 12606040

# PERMACULTURE KERNOW CIC

Annual Report and Unaudited Financial Statements

for the Year Ended 31 May 2023

Carey Accountancy Ltd  
Higher Treyone  
Polbathic  
Cornwall  
PL11 3HE

# PERMACULTURE KERNOW CIC

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# PERMACULTURE KERNOW CIC

## Company Information

<b>Director</b>	Ms Sylvie Gomez
<b>Registered office</b>	10 Mill View Garden Millbrook Torpoint PL10 1DB
<b>Accountants</b>	Carey Accountancy Ltd Higher Treyone Polbathic Cornwall PL11 3HE

**Chartered Accountants' Report to the Director on the Preparation of the  
Unaudited Statutory Accounts of  
PERMACULTURE KERNOW CIC  
for the Year Ended 31 May 2023**

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the financial statements of PERMACULTURE KERNOW CIC for the year ended 31 May 2023 as set out on pages 3 to 4 from the company's accounting records and from information and explanations you have given us.

As a practising member firm of the Chartered Institute of Management Accountants (CIMA), we are subject to its ethical and other professional requirements which are detailed at [www.cimaglobal.com/Professionalism/Ethics](http://www.cimaglobal.com/Professionalism/Ethics)

This report is made solely to the Board of Directors of PERMACULTURE KERNOW CIC, as a body, in accordance with the terms of our engagement letter. Our work has been undertaken solely to prepare for your approval the accounts of PERMACULTURE KERNOW CIC and state those matters that we have agreed to state to the Board of Directors of PERMACULTURE KERNOW CIC, as a body, in this report in accordance with the rules laid down by CIMA. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than PERMACULTURE KERNOW CIC and its Board of Directors as a body for our work or for this report.

It is your duty to ensure that PERMACULTURE KERNOW CIC has kept adequate accounting records and to prepare statutory accounts that give a true and fair view of the assets, liabilities, financial position and loss of PERMACULTURE KERNOW CIC. You consider that PERMACULTURE KERNOW CIC 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 accounts of PERMACULTURE KERNOW CIC. 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 accounts.

.....

Carey Accountancy Ltd  
Higher Treyone  
Polbathic  
Cornwall  
PL11 3HE

Date:.....

## PERMACULTURE KERNOW CIC

### Profit and Loss Account for the Year Ended 31 May 2023

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Turnover	1,781	9,332
Other income	2,100	-
Cost of raw materials and consumables	(3,349)	(9,984)
Other charges	<u>(1,484)</u>	<u>(778)</u>
Loss before tax	(952)	(1,430)
Tax on loss	<u>-</u>	<u>(479)</u>
Loss for the year	<u><u>(952)</u></u>	<u><u>(1,909)</u></u>

# PERMACULTURE KERNOW CIC

(Registration number: 12606040)  
Balance Sheet as at 31 May 2023

	2023 £	2022 £
Current assets	1,720	2,790
Accruals and deferred income	<u>(360)</u>	<u>(479)</u>
	<u>1,360</u>	<u>2,311</u>
Capital and reserves	<u>1,360</u>	<u>2,311</u>

## 1 General information

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

The address of its registered office is:

10 Mill View Garden  
Millbrook  
Torpoint  
PL10 1DB  
United Kingdom

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

## Basis of preparation

The financial statements have been prepared under the historical cost convention and in accordance with FRS 105 'The Financial Reporting Standard applicable to the Micro-entities Regime'.

For the financial year ending 31 May 2023 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 micro-entity provisions of the Companies Act 2006 and delivered in accordance with the provisions applicable to companies subject to the small companies regime.

Approved and authorised by the director on .....

.....  
Ms Sylvie Gomez  
Director

## PERMACULTURE KERNOW CIC

### Detailed Profit and Loss Account for the Year Ended 31 May 2023

	2023 £	2022 £
turnover	1,781	9,332
Cost of sales	<u>(3,349)</u>	<u>(9,984)</u>
Gross loss	<u>(1,568)</u>	<u>(652)</u>
Gross profit (%)	(88.04)%	(6.99)%
<b>Administrative expenses</b>		
Establishment costs	191	191
General administrative expenses	<u>1,293</u>	<u>587</u>
	1,484	778
Other operating income (analysed below)	<u>2,100</u>	<u>-</u>
Operating loss	<u>(952)</u>	<u>(1,430)</u>
Loss before tax	<u><u>(952)</u></u>	<u><u>(1,430)</u></u>

This page does not form part of the statutory financial statements.

## PERMACULTURE KERNOW CIC

### Detailed Profit and Loss Account for the Year Ended 31 May 2023

	2023 £	2022 £
<b>Turnover</b>		
Fee Income	<u>1,781</u>	<u>9,332</u>
<b>Cost of sales</b>		
Direct Costs	2,805	7,193
Tools and Equipment	1,023	2,791
Taxation fee	<u>(479)</u>	<u>-</u>
	<u>3,349</u>	<u>9,984</u>
<b>Establishment costs</b>		
Insurance	<u>191</u>	<u>191</u>
<b>General administrative expenses</b>		
Advertising and Marketing	441	559
Legal and professional fees	<u>852</u>	<u>28</u>
	<u>1,293</u>	<u>587</u>
<b>Other operating income</b>		
Grants and Donations	<u>2,100</u>	<u>-</u>

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