

Unaudited Financial Statements for the Year Ended 31 December 2022

for

Pento Services Limited

Pento Services Limited (Registered number: 12311368)

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for the Year Ended 31 December 2022**

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Pento Services Limited
Company Information
for the Year Ended 31 December 2022

DIRECTORS: J B Larsen
P E H Rasmussen

SECRETARY: Goodwille Limited

REGISTERED OFFICE: 1 Chapel Street
Warwick
Warwickshire
CV34 4HL

REGISTERED NUMBER: 12311368 (England and Wales)

ACCOUNTANTS: Wilson Partners Limited
1st Floor
One Suffolk Way
Sevenoaks
Kent
TN13 1YL

Pento Services Limited (Registered number: 12311368)

Balance Sheet
31 December 2022

	Notes	2022 £	£	2021 £	£
FIXED ASSETS					
Tangible assets	4		422		15,611
CURRENT ASSETS					
Debtors	5	254,630		179,593	
Cash at bank		<u>931,729</u>		<u>136,077</u>	
		1,186,359		315,670	
CREDITORS					
Amounts falling due within one year	6	<u>758,750</u>		<u>186,402</u>	
NET CURRENT ASSETS			<u>427,609</u>		<u>129,268</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			<u>428,031</u>		<u>144,879</u>
CAPITAL AND RESERVES					
Called up share capital			1		1
Retained earnings			<u>428,030</u>		<u>144,878</u>
			<u>428,031</u>		<u>144,879</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2022.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 December 2022 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
- (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.

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 Board of Directors and authorised for issue on 28 September 2023 and were signed on its behalf by:

J B Larsen - Director

**Notes to the Financial Statements
for the Year Ended 31 December 2022**

1. **STATUTORY INFORMATION**

Pento Services 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 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 is measured at the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes.

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 etc - 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.

Pension costs and other post-retirement benefits

The company operates a defined contribution pension scheme. Contributions payable to the company's pension scheme are charged to profit or loss in the period to which they relate.

3. **EMPLOYEES AND DIRECTORS**

The average number of employees during the year was 37 (2021 - 24).

Notes to the Financial Statements - continued
for the Year Ended 31 December 2022

4.	TANGIBLE FIXED ASSETS		Plant and machinery etc £
	COST		
	At 1 January 2022		18,285
	Disposals		<u>(15,590)</u>
	At 31 December 2022		<u>2,695</u>
	DEPRECIATION		
	At 1 January 2022		2,674
	Charge for year		2,717
	Eliminated on disposal		<u>(3,118)</u>
	At 31 December 2022		<u>2,273</u>
	NET BOOK VALUE		
	At 31 December 2022		<u>422</u>
	At 31 December 2021		<u>15,611</u>
5.	DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR		
		2022	2021
		£	£
	Trade debtors	59,890	63,869
	Other debtors	<u>194,740</u>	<u>115,724</u>
		<u>254,630</u>	<u>179,593</u>
6.	CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR		
		2022	2021
		£	£
	Trade creditors	51,577	76,413
	Amounts owed to group undertakings	221,740	49,193
	Taxation and social security	187,980	-
	Other creditors	<u>297,453</u>	<u>60,796</u>
		<u>758,750</u>	<u>186,402</u>
7.	ULTIMATE CONTROLLING PARTY		
	The controlling party is Pento ApS.		
	Højbro Plads 10		
	DK-1200 Copenhagen K		

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.