

**REGISTERED NUMBER: 02502472 (England and Wales)**

**Financial Statements for the Year Ended 31 March 2023**

**for**

**Pentre Engineering Limited**

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for the Year Ended 31 March 2023**

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**Pentre Engineering Limited**  
**Company Information**  
**for the Year Ended 31 March 2023**

**DIRECTORS:** M F Seymour  
Mrs J Meal  
R P Johnstone

**SECRETARY:** Mrs J Meal

**REGISTERED OFFICE:** Unit 2, Penfield Road  
Leigh  
Lancashire  
WN7 3PG

**REGISTERED NUMBER:** 02502472 (England and Wales)

**AUDITORS:** Voisey & Co LLP  
8 Winmarleigh Street  
Warrington  
Cheshire  
WA1 1JW

**Pentre Engineering Limited (Registered number: 02502472)**

**Balance Sheet  
31 March 2023**

	Notes	31.3.23 £	31.3.22 £
<b>CURRENT ASSETS</b>			
Debtors	4	<u>200,000</u>	<u>200,000</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>200,000</u>	<u>200,000</u>
<b>CAPITAL AND RESERVES</b>			
Called up share capital	5	<u>200,000</u>	<u>200,000</u>
<b>SHAREHOLDERS' FUNDS</b>		<u>200,000</u>	<u>200,000</u>

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 25 September 2023 and were signed on its behalf by:

R P Johnstone - Director

The notes form part of these financial statements

**Notes to the Financial Statements  
for the Year Ended 31 March 2023**

**1. STATUTORY INFORMATION**

Pentre Engineering 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.

**Financial instruments**

The company has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the company's balance sheet when the company becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

**Basic financial assets**

Basic financial assets, which include debtors and cash and bank balances, are measured at transaction price including transaction costs. Financial assets classified as receivable within one year are not amortised.

**Equity Instruments**

Equity instruments issued by the company are recorded at the proceeds received, net of transaction costs. Dividends payable on equity instruments are recognised as liabilities once they are no longer at the discretion of the company.

**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.

**Notes to the Financial Statements - continued  
for the Year Ended 31 March 2023**

**3. EMPLOYEES AND DIRECTORS**

The average number of employees during the year was 3 (2022 - 3) .

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

	31.3.23	31.3.22
	£	£
Amounts owed by group undertakings	<u>200,000</u>	<u>200,000</u>

**5. CALLED UP SHARE CAPITAL**

Allotted, issued and fully paid:

Number:	Class:	Nominal value:	31.3.23	31.3.22
			£	£
200,000	Ordinary	£1	<u>200,000</u>	<u>200,000</u>

**6. DISCLOSURE UNDER SECTION 444(5B) OF THE COMPANIES ACT 2006**

The Report of the Auditors was unqualified.

Philip Urmston (Senior Statutory Auditor)  
for and on behalf of Voisey & Co LLP

**7. RELATED PARTY DISCLOSURES**

The company has taken advantage of exemption, under the terms of Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland', not to disclose related party transactions with wholly owned subsidiaries within the group.

**8. ULTIMATE CONTROLLING PARTY**

The company is a wholly owned subsidiary of Pentre Holdings Limited, a company registered in England and Wales. The ultimate parent of Pentre Holdings Limited is Pentre 2020 Limited, a company also registered in England and Wales.

The registered office of Pentre Holdings Limited and Pentre 2020 Limited is Unit 2, Penfield Road, Leigh, Lancashire, WN7 3PG.

Copies of the consolidated financial statements for Pentre 2020 Limited; this being the largest group of which the company is a member, and for Pentre Holdings Limited; this being the smallest group of which the company is a member, can be obtained from the Company Secretary, Unit 2, Penfield Road, Leigh, Lancashire, WN7 3PG.

The ultimate controlling party are the shareholders of Pentre 2020 Limited.

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.