

**PENAROL LIMITED  
UNAUDITED ACCOUNTS  
FOR THE YEAR ENDED 30 APRIL 2021**

**PENAROL LIMITED**  
**UNAUDITED ACCOUNTS**  
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**PENAROL LIMITED**  
**COMPANY INFORMATION**  
**FOR THE YEAR ENDED 30 APRIL 2021**

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<b>Directors</b>	Nazmul Hoque Chowdhury Zahid Ahmed
<b>Company Number</b>	08972144 (England and Wales)
<b>Registered Office</b>	25 Ashleigh street Keighley BD21 3BS
<b>Accountants</b>	Myrtle Gund Accountants 248 Lockwood Road Huddersfield HD1 3TG

**PENAROL LIMITED**  
**STATEMENT OF FINANCIAL POSITION**  
**AS AT 30 APRIL 2021**

	Notes	2021 £	2020 £
<b>Fixed assets</b>			
Tangible assets	<u>4</u>	57,152	58,318
<b>Current assets</b>			
Cash at bank and in hand		9,878	3,502
<b>Creditors: amounts falling due within one year</b>	<u>5</u>	(4,446)	(3,473)
<b>Net current assets</b>		<u>5,432</u>	<u>29</u>
<b>Total assets less current liabilities</b>		62,584	58,347
<b>Creditors: amounts falling due after more than one year</b>	<u>6</u>	(69,396)	(69,396)
<b>Net liabilities</b>		<u>(6,812)</u>	<u>(11,049)</u>
<b>Capital and reserves</b>			
Called up share capital	<u>7</u>	100	100
Profit and loss account		(6,912)	(11,149)
<b>Shareholders' funds</b>		<u>(6,812)</u>	<u>(11,049)</u>

For the year ending 30 April 2021 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies. The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with the provisions of FRS 102 Section 1A - Small Entities. The profit and loss account has not been delivered to the Registrar of Companies.

The financial statements were approved by the Board of Directors and authorised for issue on 16 August 2021 and were signed on its behalf by

Nazmul Hoque Chowdhury  
Director

Company Registration No. 08972144

**PENAROL LIMITED**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 30 APRIL 2021**

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**1 Statutory information**

Penarol Limited is a private company, limited by shares, registered in England and Wales, registration number 08972144. The registered office is 25, Ashleigh street, Keighley, BD21 3BS.

**2 Compliance with accounting standards**

The accounts have been prepared in accordance with the provisions of FRS 102 Section 1A Small Entities. There were no material departures from that standard.

**3 Accounting policies**

The principal accounting policies adopted in the preparation of the financial statements are set out below and have remained unchanged from the previous year, and also have been consistently applied within the same accounts.

***Basis of preparation***

The accounts have been prepared under the historical cost convention as modified by the revaluation of certain fixed assets.

***Presentation currency***

The accounts are presented in £ sterling.

***Turnover***

Turnover represents the value, gross of VAT and discounts, of goods provided to customers and work carried out in respect of services provided to customers.

***Tangible fixed assets policy***

Depreciation has been provided at the following rates in order to write off the assets over their estimated useful lives:

Land & buildings	2%
Plant & machinery	15%
Motor vehicles	20%
Fixtures & fittings	20%

**4 Tangible fixed assets**

	<b>Land &amp; buildings £</b>
<b>Cost or valuation</b>	At cost
At 1 May 2020	63,135
At 30 April 2021	63,135
<b>Depreciation</b>	
At 1 May 2020	4,817
Charge for the year	1,166
At 30 April 2021	5,983
<b>Net book value</b>	
At 30 April 2021	57,152
At 30 April 2020	58,318

**PENAROL LIMITED**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 30 APRIL 2021**

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<b>5 Creditors: amounts falling due within one year</b>	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Other creditors	4,446	3,473
	<hr/>	<hr/>
<b>6 Creditors: amounts falling due after more than one year</b>	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Other creditors	69,396	69,396
	<hr/>	<hr/>
<b>7 Share capital</b>	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Allotted, called up and fully paid:		
100 Ordinary shares of £1 each	100	100
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**8 Average number of employees**

During the year the average number of employees was 0 (2020: 0).

