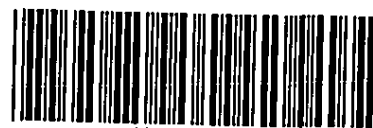


**ABBREVIATED UNAUDITED ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2009
FOR
PENTEL LIMITED**

THURSDAY



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30/09/2010

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COMPANIES HOUSE

ABBREVIATED BALANCE SHEET
31 DECEMBER 2009

The notes form part of these abbreviated accounts

PENTEL LIMITED

ABBREVIATED BALANCE SHEET - continued
31 DECEMBER 2009

31/12/08				31/12/09
£	£		Notes	£
		CAPITAL AND RESERVES		
100		Called up share capital	4	50
-		Revaluation reserve		627,731
(437,686)		Profit and loss account		(885,498)
				<u> </u>
<u>(437,586)</u>		SHAREHOLDERS' FUNDS		<u>(257,717)</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2009

The members have not required the company to obtain an audit of its financial statements for the year ended 31 December 2009 in accordance with Section 476 of the Companies Act 2006

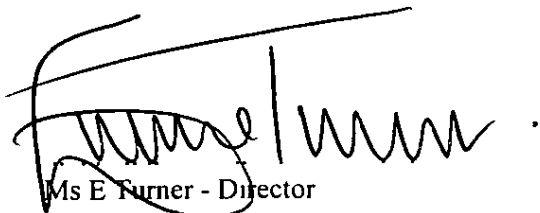
The director acknowledges her responsibilities for

- (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

The abbreviated accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies

The financial statements were approved by the director on

and were signed by


Ms E Furner - Director

The notes form part of these abbreviated accounts

PENTEL LIMITED

**NOTES TO THE ABBREVIATED ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2009**

1 ACCOUNTING POLICIES

Accounting convention

The financial statements have been prepared under the historical cost convention as modified by the revaluation of certain assets and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008)

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

Fixtures and fittings - 15% on reducing balance

Freehold property is not depreciated in accordance with industry practice. Properties are maintained to a high standard of repair. The freehold properties have been revalued to their current open market values at 31st December 2009. The surplus arising has been credited to the revaluation reserve.

Deferred tax

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date.

Going concern

The financial statements have been prepared on a going concern basis. This is based on the company receiving continued support from its bankers and the director.

PENTEL LIMITED

**NOTES TO THE ABBREVIATED ACCOUNTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2009**

2 TANGIBLE FIXED ASSETS

	Total £
COST OR VALUATION	
At 1 January 2009	3,551,823
Disposals	(1,779,777)
Revaluations	627,731
	<hr/>
At 31 December 2009	2,399,777
	<hr/>
DEPRECIATION	
At 1 January 2009	521,972
Charge for year	3,032
Eliminated on disposal	(482,412)
	<hr/>
At 31 December 2009	42,592
	<hr/>
NET BOOK VALUE	
At 31 December 2009	2,357,185
	<hr/>
At 31 December 2008	3,029,851
	<hr/>

3 CREDITORS

Creditors include an amount of £783,000 (31/12/08 - £1,305,851) for which security has been given

4 CALLED UP SHARE CAPITAL

Allotted, issued and fully paid				
Number	Class	Nominal value	31/12/09 £	31/12/08 £
50	Ordinary 'A' shares	£1	-	100
50	Ordinary 'B' shares	£1	50	-
			<hr/>	<hr/>
			50	100
			<hr/>	<hr/>

During the year the 50 'A' shares held by Mr B Turner were acquired by the company