REGISTERED NUMBER: 06790466 (England and Wales)

CLENT LIFE SCIENCE LIMITED

UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 JANUARY 2023

Folkes Worton LLP
15-17 Church Street
Stourbridge
West Midlands
DY8 1LU

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FOR THE YEAR ENDED 31 JANUARY 2023

COMPANY INFORMATION
FOR THE YEAR ENDED 31 JANUARY 2023

DIRECTOR:	Mr. D. Harris
REGISTERED OFFICE:	15-17 Church Street Stourbridge West Midlands DY8 1LU
REGISTERED NUMBER:	06790466 (England and Wales)
ACCOUNTANTS:	Folkes Worton LLP 15-17 Church Street Stourbridge West Midlands DY8 1LU
BANKERS:	Barclays Bank Plc 81 High Street Stourbridge West Midlands DY8 1EB

CHARTERED ACCOUNTANTS' REPORT TO THE DIRECTOR ON THE UNAUDITED FINANCIAL STATEMENTS OF CLENT LIFE SCIENCE LIMITED

The following reproduces the text of the report prepared for the director in respect of the company's annual unaudited financial statements. In accordance with the Companies Act 2006, the company is only required to file a Statement of Financial Position. Readers are cautioned that the Income Statement and certain other primary statements and the Report of the Director are not required to be filed with the Registrar of Companies.

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the financial statements of Clent Life Science Limited for the year ended 31 January 2023 which comprise the Income Statement, Statement of Financial Position, Statement of Changes in Equity and the related notes from the company's accounting records and from information and explanations you have given us.

As a practising member firm of the Institute of Chartered Accountants in England and Wales (ICAEW), we are subject to its ethical and other professional requirements which are detailed within the ICAEW's regulations and guidance at http://www.icaew.com/en/membership/regulations-standards-and-guidance.

This report is made solely to the director of Clent Life Science Limited in accordance with our terms of engagement. Our work has been undertaken solely to prepare for your approval the financial statements of Clent Life Science Limited and state those matters that we have agreed to state to the director of Clent Life Science Limited in this report in accordance with ICAEW Technical Release 07/16AAF. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Clent Life Science Limited and its director for our work or for this report.

It is your duty to ensure that Clent Life Science Limited has kept adequate accounting records and to prepare statutory financial statements that give a true and fair view of the assets, liabilities, financial position and profit of Clent Life Science Limited. You consider that Clent Life Science Limited 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 financial statements of Clent Life Science Limited. 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 financial statements.

Folkes Worton LLP
15-17 Church Street
Stourbridge
West Midlands
DY8 1LU

11 May 2023

STATEMENT OF FINANCIAL POSITION
31 JANUARY 2023

	Notes	2023 £	2023 £	2022 £	2022 £
FIXED ASSETS					
Tangible assets	4		60,390		34,884
Investments	5		70		70
			60,460		34,954
CURRENT ASSETS					
Stocks		167,000		184,194	
Debtors	6	107,245		1,911,160	
Cash at bank and in hand		1,542,584		2,537,223	
		1,816,829		4,632,577	
CREDITORS					
Amounts falling due within one year	7	1,311,800		3,297,810	
NET CURRENT ASSETS			505,029		1,334,767
TOTAL ASSETS LESS CURRENT LIABILITIES			565,489		1,369,721
PROVISIONS FOR LIABILITIES			15,098		6,628
NET ASSETS			550,391		1,363,093
CAPITAL AND RESERVES					
Called up share capital			1		1
Retained earnings			550,390		1,363,092
SHAREHOLDERS' FUNDS			550,391		1,363,093

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 January 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 January 2023 in accordance with Section 476 of the Companies Act 2006.

The director acknowledges his 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 notes form part of these financial statements

continued...

STATEMENT OF FINANCIAL POSITION - continued
31 JANUARY 2023

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 director and authorised for issue on 11 May 2023 and were signed by:

Mr. D. Harris - Director

1. STATUTORY INFORMATION

Clent Life Science 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 represents net sales of goods/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.

Plant and machinery	- 15% on reducing balance
Computer equipment	- 33% on reducing balance

Investments in subsidiaries
Investments in subsidiary undertakings are recognised at cost.

Stocks
Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

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 statement of financial position date.

Deferred tax
Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the statement of financial position 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 4 (2022 - 5) .

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4. TANGIBLE FIXED ASSETS

	Plant and machinery £	Fixtures and fittings £	Computer equipment £	Totals £
COST				
At 1 February 2022	30,005	8,822	7,727	46,554
Additions	-	32,799	-	32,799
At 31 January 2023	30,005	41,621	7,727	79,353
DEPRECIATION				
At 1 February 2022	4,505	3,089	4,076	11,670
Charge for year	3,825	2,261	1,207	7,293
At 31 January 2023	8,330	5,350	5,283	18,963
NET BOOK VALUE				
At 31 January 2023	21,675	36,271	2,444	60,390
At 31 January 2022	25,500	5,733	3,651	34,884

5. FIXED ASSET INVESTMENTS

	Shares in group undertakings £
COST	
At 1 February 2022 and 31 January 2023	70
NET BOOK VALUE	
At 31 January 2023	70
At 31 January 2022	70

6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023 £	2022 £
Trade debtors	58,491	1,890,784
Amounts owed by group undertakings	17,764	17,764
Other debtors	30,990	2,612
	107,245	1,911,160

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7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023	2022
	£	£
Trade creditors	28,662	574,954
Amounts owed to group undertakings	1,216,033	-
Taxation and social security	57,056	2,716,323
Other creditors	10,049	6,533
	1,311,800	3,297,810

8. ULTIMATE CONTROLLING PARTY

The company is controlled by Mr. D. Harris by virtue of his 100% shareholding in the parent company, Clent Life Holdings Limited.