

Company registration number 16250708 (England and Wales)

PANTHEON SURVEYORS LIMITED
UNAUDITED FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 28 FEBRUARY 2026
PAGES FOR FILING WITH REGISTRAR

PANTHEON SURVEYORS LIMITED

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PANTHEON SURVEYORS LIMITED

BALANCE SHEET

AS AT 28 FEBRUARY 2026

	Notes	2026 £	£
Fixed assets			
Tangible assets	3		899
Current assets			
Debtors	4	5,883	
Cash at bank and in hand		58,903	
		<u>64,786</u>	
Creditors: amounts falling due within one year	5	<u>(26,854)</u>	
Net current assets			<u>37,932</u>
Net assets			<u><u>38,831</u></u>
Capital and reserves			
Called up share capital			100
Profit and loss reserves			<u>38,731</u>
Total equity			<u><u>38,831</u></u>

For the financial period ended 28 February 2026 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The member has not required the company to obtain an audit of its financial statements for the period in question in accordance with section 476.

The director acknowledges his responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

These financial statements have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies regime.

The director of the company has elected not to include a copy of the profit and loss account within the financial statements.

The financial statements were approved and signed by the director and authorised for issue on 29 April 2026

Mr W Jones
Director

Company registration number 16250708 (England and Wales)

PANTHEON SURVEYORS LIMITED

NOTES TO THE FINANCIAL STATEMENTS

FOR THE PERIOD ENDED 28 FEBRUARY 2026

1 Accounting policies

Company information

Pantheon Surveyors Limited is a private company limited by shares incorporated in England and Wales. The registered office is 5th Floor Horton House, Exchange Flags, Liverpool, Merseyside, England, L2 3PF.

1.1 Basis of preparation

These financial statements have been prepared in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the requirements of the Companies Act 2006 as applicable to companies subject to the small companies regime. The disclosure requirements of section 1A of FRS 102 have been applied other than where additional disclosure is required to show a true and fair view.

The financial statements are prepared in sterling, which is the functional currency of the company. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Turnover

Turnover is measured at fair value of consultancy fees received or receivable, excluding discounts, rebates, value added tax and other sales taxes. Revenue is recognised when it is probable that the future economic benefits will flow to the entity.

1.3 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Plant and equipment	20% Straight Line
Computers	33% Straight Line

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is credited or charged to profit or loss.

1.4 Cash and cash equivalents

Cash and cash equivalents are basic financial assets and include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.5 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.

PANTHEON SURVEYORS LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE PERIOD ENDED 28 FEBRUARY 2026

1 Accounting policies

(Continued)

1.6 Taxation

The tax expense represents the sum of the tax currently payable and deferred tax.

Current tax

The tax currently payable is based on taxable profit for the year. Taxable profit differs from net profit as reported in the profit and loss account because it excludes items of income or expense that are taxable or deductible in other years and it further excludes items that are never taxable or deductible. The company's liability for current tax is calculated using tax rates that have been enacted or substantively enacted by the reporting end date.

Deferred tax

Deferred tax liabilities are generally recognised for all timing differences and deferred tax assets are recognised to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits. Such assets and liabilities are not recognised if the timing difference arises from goodwill or from the initial recognition of other assets and liabilities in a transaction that affects neither the tax profit nor the accounting profit.

1.7 Employee benefits

The costs of short-term employee benefits are recognised as a liability and an expense, unless those costs are required to be recognised as part of the cost of stock or fixed assets.

1.8 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

1.9 Leases

As lessee

Rentals payable under operating leases, including any lease incentives received, are charged to profit or loss on a straight line basis over the term of the relevant lease except where another more systematic basis is more representative of the time pattern in which economic benefits from the leases asset are consumed.

2 Employees

The average monthly number of persons (including directors) employed by the company during the period was:

	2026 Number
Total	1

PANTHEON SURVEYORS LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE PERIOD ENDED 28 FEBRUARY 2026

3 Tangible fixed assets

	Plant and equipment	Computers	Total
	£	£	£
Cost			
At 13 February 2025	-	-	-
Additions	471	783	1,254
	<u>471</u>	<u>783</u>	<u>1,254</u>
At 28 February 2026	471	783	1,254
	<u>471</u>	<u>783</u>	<u>1,254</u>
Depreciation and impairment			
At 13 February 2025	-	-	-
Depreciation charged in the period	94	261	355
	<u>94</u>	<u>261</u>	<u>355</u>
At 28 February 2026	94	261	355
	<u>94</u>	<u>261</u>	<u>355</u>
Carrying amount			
At 28 February 2026	377	522	899
	<u>377</u>	<u>522</u>	<u>899</u>

4 Debtors

	2026
	£
Amounts falling due within one year:	
Trade debtors	2,759
Other debtors	3,124
	<u>5,883</u>
	<u>5,883</u>

5 Creditors: amounts falling due within one year

	2026
	£
Taxation and social security	25,029
Other creditors	1,825
	<u>26,854</u>
	<u>26,854</u>

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.