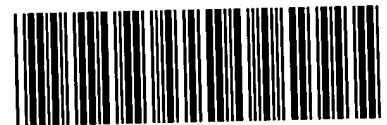


REGISTERED NUMBER: SC650521 (Scotland)

AMENDED

AMENDED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JANUARY 2024
FOR
PENTLAND SPIRIT LTD

THURSDAY



AECBZUGX

A07

02/10/2025

#181

COMPANIES HOUSE

PENTLAND SPIRIT LTD

Directors' Statements re Amended Financial Statements

1. These revised financial statements replace the original financial statements for the year ended 31 January 2024.
2. These revised financial statements are now the statutory financial statements for Pentland Spirit Ltd for the year ended 31 January 2024.
3. The financial statements have been prepared as at 17 August 2024 and not at 23 September 2025 the date of revision and accordingly do not deal with the events between those dates.

	Page
Balance Sheet	1

Balance Sheet
31 January 2024

	2024	2023
	£	£
Fixed assets	25,109	18,570
Current assets	28,816	24,543
Creditors		
Amounts falling due within one year	(65,533)	(48,934)
Net current liabilities	(36,717)	(24,391)
Total assets less current liabilities	(11,608)	(5,821)
Capital and reserves	(11,608)	(5,821)

Notes to the financial statements

1. Statutory information

Pentland Spirit Ltd is a private company, limited by shares, registered in Scotland. The company's registered number and registered office address are as below:

Registered number: SC650521

Registered office: 41 Kirkhill Road
Penicuik
Midlothian
EH26 8JB

The presentation currency of the financial statements is the Pound Sterling (£).

2. Average number of employees

The average number of employees during the year was NIL (2023 - NIL).

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 January 2024.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 January 2024 in accordance with Section 476 of the Companies Act 2006.

The directors acknowledge their 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 financial statements have been prepared in accordance with the micro-entity provisions and delivered in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the Board of Directors and authorised for issue on 23 September 2025 and were signed on its behalf by:



R Laird - Director