

**REGISTERED NUMBER: 02585997 (England and Wales)**

**UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 SEPTEMBER 2020  
FOR  
BENTLEY HOUSE LIMITED**

**CONTENTS OF THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 SEPTEMBER 2020**

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	<b>Page</b>
<b>Company Information</b>	<b>1</b>
<b>Director's Responsibilities Statement</b>	<b>2</b>
<b>Independent Chartered Accountants' Review Report</b>	<b>3</b>
<b>Balance Sheet</b>	<b>5</b>
<b>Notes to the Financial Statements</b>	<b>7</b>

**BENTLEY HOUSE LIMITED**  
**COMPANY INFORMATION**  
**FOR THE YEAR ENDED 30 SEPTEMBER 2020**

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**DIRECTOR:** Dr E P Bellamy

**REGISTERED OFFICE:** First Floor  
Black Country House  
Rounds Green Road  
Oldbury  
West Midlands  
B69 2DG

**REGISTERED NUMBER:** 02585997 (England and Wales)

**ACCOUNTANTS:** Crowe U.K. LLP  
Chartered Accountants  
Black Country House  
Rounds Green Road  
Oldbury  
West Midlands  
B69 2DG

**DIRECTOR'S RESPONSIBILITIES STATEMENT  
ON THE UNAUDITED FINANCIAL STATEMENTS OF  
BENTLEY HOUSE LIMITED**

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**The following reproduces the text of the report prepared for the director and members 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 Balance Sheet. 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.**

I confirm that as a director I have met my duty in accordance with the Companies Act 2006 to:

- ensure that the company has kept proper accounting records;
- prepare financial statements which give a true and fair view of the state of affairs of the company as at 30 September 2020 and of its profit for that period in accordance with United Kingdom Generally Accepted Accounting Practice, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'; and
- follow the applicable accounting policies, subject to any material departures disclosed and explained in the notes to the financial statements.

Dr E P Bellamy - Director

16 September 2021

**INDEPENDENT CHARTERED ACCOUNTANTS' REVIEW REPORT TO THE DIRECTOR OF  
BENTLEY HOUSE LIMITED**

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**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 Balance Sheet. 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.**

We have reviewed the financial statements of Bentley House Limited for the year ended 30 September 2020, which comprise the Statement of Income and Retained Earnings, Balance Sheet and the related notes 1 to 13. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

This report is made solely to the company's director in accordance with our terms of engagement. Our review has been undertaken so that we might state to the director those matters that we have agreed with him in our engagement letter and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and the company's director for our work, for this report or the conclusions we have formed.

**Director's responsibility for the financial statements**

As explained more fully in the Director's Responsibilities Statement set out on page three, the director is responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view.

**Accountants' responsibility**

Our responsibility is to express a conclusion based on our review of the financial statements. We conducted our review in accordance with International Standard on Review Engagements (ISRE) 2400 (Revised), 'Engagements to review historical financial statements' and ICAEW Technical Release TECH 09/13AAF 'Assurance review engagements on historical financial statements'. ISRE 2400 also requires us to comply with the ICAEW Code of Ethics.

**Scope of the assurance review**

A review of financial statements in accordance with ISRE 2400 (Revised) is a limited assurance engagement. We have performed additional procedures to those required under a compilation engagement. These primarily consist of making enquiries of management and others within the entity, as appropriate, applying analytical procedures and evaluating the evidence obtained. The procedures performed in a review are substantially less than those performed in an audit conducted in accordance with International Standards on Auditing (UK and Ireland). Accordingly, we do not express an audit opinion on these financial statements.

**INDEPENDENT CHARTERED ACCOUNTANTS' REVIEW REPORT TO THE DIRECTOR OF  
BENTLEY HOUSE LIMITED**

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**Conclusion**

Based on our review, nothing has come to our attention that causes us to believe that the financial statements have not been prepared:

- so as to give a true and fair view of the state of the company's affairs as at 30 September 2020 and of its profit for the year then ended;
- in accordance with United Kingdom Generally Accepted Accounting Practice, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'; and
- in accordance with the requirements of the Companies Act 2006.

Crowe U.K. LLP  
Chartered Accountants  
Black Country House  
Rounds Green Road  
Oldbury  
West Midlands  
B69 2DG

16 September 2021

**BALANCE SHEET**  
**30 SEPTEMBER 2020**

		2020		2019	
	Notes	£	£	£	£
<b>FIXED ASSETS</b>					
Tangible assets	4		2,056,153		2,105,117
<b>CURRENT ASSETS</b>					
Debtors	5	1,520,655		1,460,974	
Cash at bank and in hand		10,034		496	
		<u>1,530,689</u>		<u>1,461,470</u>	
<b>CREDITORS</b>					
Amounts falling due within one year	6	<u>1,596,490</u>		<u>1,535,764</u>	
<b>NET CURRENT LIABILITIES</b>			<u>(65,801)</u>		<u>(74,294)</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			<b>1,990,352</b>		<b>2,030,823</b>
<b>CREDITORS</b>					
Amounts falling due after more than one year	7		(243,290)		(334,448)
<b>PROVISIONS FOR LIABILITIES</b>	9		(24,262)		(22,113)
<b>ACCRUALS AND DEFERRED INCOME</b>			(48,500)		-
<b>NET ASSETS</b>			<u>1,674,300</u>		<u>1,674,262</u>

The notes form part of these financial statements

BALANCE SHEET - continued  
30 SEPTEMBER 2020

	Notes	2020 £	£	2019 £	£
<b>CAPITAL AND RESERVES</b>					
Called up share capital			100		100
Other reserves			1,100,799		1,100,799
Retained earnings			573,401		573,363
<b>SHAREHOLDERS' FUNDS</b>			<u>1,674,300</u>		<u>1,674,262</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 September 2020.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 September 2020 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 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 Statement of Income and Retained Earnings has not been delivered.

The financial statements were approved by the director and authorised for issue on 16 September 2021 and were signed by:

Dr E P Bellamy - Director



**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 SEPTEMBER 2020**

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**1. STATUTORY INFORMATION**

Bentley House 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.

The trading address is Twenty One Oaks, Bentley, Atherstone, CV9 2HQ.

**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 as modified by the revaluation of certain assets.

**Going concern**

The company depends on existing facilities to meet its day to day working capital requirements. Current forecasts indicate that the company expects to be able to operate within these facilities for the foreseeable future. These facilities are renewed annually and are not guaranteed for the period covered by the going concern review. The director is however not aware, of any circumstances that may adversely affect the renewal of these facilities. Accordingly, the director believes the going concern basis appropriate to prepare these financial statements.

**Turnover**

Turnover comprises revenue recognised by the company in respect of accommodation and services supplied during the year, exclusive of Value Added Tax. Turnover is recognised upon supply of the care provided.

**Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Freehold buildings	- 2% on cost
Furniture and fittings	- 10%/20% and 33% straight line
Motor vehicles	- 25% on cost

The company assesses the market value of freehold property held at each balance sheet date. The fair value gain or loss on the market value amount, is realised in other comprehensive income in the year to which it relates.

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 30 SEPTEMBER 2020**

**2. ACCOUNTING POLICIES - continued****Financial instruments**

The Company enters into basic financial instruments transactions that result in the recognition of financial assets and liabilities like trade and other debtors and creditors, loans from banks and other third parties, loans to related parties and investments in non-puttable ordinary shares.

Derivatives, including interest rate swaps, are not basic financial instruments. Derivatives are initially recognised at fair value on the date a derivative contract is entered into and are subsequently re-measured at their fair value. Changes in the fair value of derivatives are recognised in profit or loss in finance costs or income as appropriate. The company does not currently apply hedge accounting for interest rate derivatives.

**Government grants**

Government grants relating to tangible fixed assets are treated as deferred income and released to the income statement over the expected useful lives of the assets concerned. Other grants are credited to the income statement as the related expenditure is incurred.

**3. EMPLOYEES AND DIRECTORS**

The average number of employees during the year was 69 (2019 - 77) .

**4. TANGIBLE FIXED ASSETS**

	Freehold buildings £	Furniture and fittings £	Motor vehicles £	Totals £
<b>COST OR VALUATION</b>				
At 1 October 2019	2,004,080	345,293	69,172	2,418,545
Additions	13,272	3,112	-	16,384
Disposals	-	(98,522)	(34,767)	(133,289)
At 30 September 2020	<u>2,017,352</u>	<u>249,883</u>	<u>34,405</u>	<u>2,301,640</u>
<b>DEPRECIATION</b>				
At 1 October 2019	14,868	248,947	49,613	313,428
Charge for year	15,140	18,227	-	33,367
Eliminated on disposal	-	(86,100)	(15,208)	(101,308)
At 30 September 2020	<u>30,008</u>	<u>181,074</u>	<u>34,405</u>	<u>245,487</u>
<b>NET BOOK VALUE</b>				
At 30 September 2020	<u>1,987,344</u>	<u>68,809</u>	<u>-</u>	<u>2,056,153</u>
At 30 September 2019	<u>1,989,212</u>	<u>96,346</u>	<u>19,559</u>	<u>2,105,117</u>

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 30 SEPTEMBER 2020**

**4. TANGIBLE FIXED ASSETS - continued**

Included in cost or valuation of land and buildings is freehold land of £ 150,000 (2019 - £ 150,000 ) which is not depreciated.

Cost or valuation at 30 September 2020 is represented by:

	Freehold buildings £	Furniture and fittings £	Motor vehicles £	Totals £
Valuation in 2018	739,282	-	-	739,282
Cost	1,278,070	249,883	34,405	1,562,358
	<u>2,017,352</u>	<u>249,883</u>	<u>34,405</u>	<u>2,301,640</u>

If freehold land and buildings had not been revalued they would have been included at the following historical cost:

	2020 £	2019 £
Cost	1,273,990	1,260,718
Aggregate depreciation	<u>29,911</u>	<u>391,191</u>
Value of land in freehold land and buildings	<u>150,000</u>	<u>150,000</u>

Freehold land and buildings were valued on an open market basis on 30 September 2018 by the director of the company .

The net book value of assets held under finance leases or hire purchase contracts, included above, are as follows:

	2020 £	2018 £
Motor vehicles	<u>-</u>	<u>19,556</u>

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 30 SEPTEMBER 2020**

**5. DEBTORS**

	2020 £	2019 £
Amounts falling due within one year:		
Trade debtors	117,231	178,130
Other debtors	341	-
Due from associated companies	1,069,878	982,378
Directors' loan accounts	278,538	267,008
Prepayments and accrued income	32,516	11,307
	<u>1,498,504</u>	<u>1,438,823</u>
Amounts falling due after more than one year:		
Tax recoverable	<u>22,151</u>	<u>22,151</u>
Aggregate amounts	<u>1,520,655</u>	<u>1,460,974</u>

**6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2020 £	2019 £
Bank loans and overdrafts	173,501	278,218
Hire purchase contracts	-	7,800
Trade creditors	45,460	72,422
Amounts owed to associated companies	975,430	749,103
Taxation and social security	248,496	267,798
Other creditors	153,603	160,423
	<u>1,596,490</u>	<u>1,535,764</u>

**7. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR**

	2020 £	2019 £
Bank loans	243,290	330,548
Hire purchase contracts	-	3,900
	<u>243,290</u>	<u>334,448</u>

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 30 SEPTEMBER 2020**

**8. SECURED DEBTS**

The following secured debts are included within creditors:

	<b>2020</b>	2019
	<b>£</b>	£
Bank loans	<b>411,942</b>	498,645
Hire purchase contracts	<b>-</b>	11,700
	<b><u>411,942</u></b>	<u>510,345</u>

**9. PROVISIONS FOR LIABILITIES**

	<b>2020</b>	2019
	<b>£</b>	£
Deferred tax	<b><u>23,196</u></b>	<u>22,113</u>

**10. PENSION COMMITMENTS**

The company operates a defined contributions pension scheme. The assets of the scheme are held separately from those of the company in an independently administered fund. Total amounts owed relating to pension commitments at the balance sheet date were £7,937 (2019: £11,815).

**11. DIRECTOR'S ADVANCES, CREDITS AND GUARANTEES**

The following advances and credits to a director subsisted during the years ended 30 September 2020 and 30 September 2019:

	<b>2020</b>	2019
	<b>£</b>	£
<b>Dr E P Bellamy</b>		
Balance outstanding at start of year	<b>267,008</b>	236,990
Amounts advanced	<b>178,002</b>	180,018
Amounts repaid	<b><u>(180,300)</u></b>	<u>(150,000)</u>
Balance outstanding at end of year	<b><u>264,710</u></b>	<u>267,008</u>

The details of the directors' loan account included in debtors is shown above. There is no interest charged or conditions in place regarding the overdrawn directors' loan account.

**12. ULTIMATE CONTROLLING PARTY**

The ultimate controlling party is Dr E P Bellamy.

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.