

REGISTERED NUMBER: 04535297 (England and Wales)

**UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2019
FOR
BENTLEY WEST ROSES LIMITED**

BENTLEY WEST ROSES LIMITED (REGISTERED NUMBER: 04535297)

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FOR THE YEAR ENDED 30 SEPTEMBER 2019**

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BENTLEY WEST ROSES LIMITED

COMPANY INFORMATION FOR THE YEAR ENDED 30 SEPTEMBER 2019

DIRECTORS:

Mr DA West
Mr LC Spittle
Mr JD Stanney

SECRETARY:

Mrs SF West

REGISTERED OFFICE:

The Nurseries
Loughborough Road
Wanlip
Leicester
Leicestershire
LE7 4PN

REGISTERED NUMBER:

04535297 (England and Wales)

BANKERS:

National Westminster Bank PLC
1 Granby Street
Leicester
Leicestershire
LE1 9GT

BENTLEY WEST ROSES LIMITED (REGISTERED NUMBER: 04535297)**BALANCE SHEET
30 SEPTEMBER 2019**

	Notes	2019 £	£	2018 £	£
FIXED ASSETS					
Tangible assets	4		7,206		9,827
CURRENT ASSETS					
Stocks		111,209		113,479	
Debtors	5	7,243		5,759	
Cash in hand		128		-	
		<u>118,580</u>		<u>119,238</u>	
CREDITORS					
Amounts falling due within one year	6	<u>81,637</u>		<u>92,420</u>	
NET CURRENT ASSETS			<u>36,943</u>		<u>26,818</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			44,149		36,645
CREDITORS					
Amounts falling due after more than one year	7		(6,015)		(11,373)
PROVISIONS FOR LIABILITIES			<u>(1,369)</u>		<u>(1,867)</u>
NET ASSETS			<u>36,765</u>		<u>23,405</u>
CAPITAL AND RESERVES					
Called up share capital			800		800
Retained earnings	8		<u>35,965</u>		<u>22,605</u>
SHAREHOLDERS' FUNDS			<u>36,765</u>		<u>23,405</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 September 2019.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 September 2019 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 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.
- (b)

The notes form part of these financial statements

BENTLEY WEST ROSES LIMITED (REGISTERED NUMBER: 04535297)

BALANCE SHEET - continued
30 SEPTEMBER 2019

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 Board of Directors on 12 March 2020 and were signed on its behalf by:

Mr LC Spittle - Director

Mr JD Stanney - Director

The notes form part of these financial statements

BENTLEY WEST ROSES LIMITED (REGISTERED NUMBER: 04535297)

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 SEPTEMBER 2019

1. STATUTORY INFORMATION

Bentley West Roses 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 presentation currency of the financial statements is the Pound Sterling (£).

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

Revenue comprises the fair value for the sale of goods excluding value added taxes and represents net invoice value less estimated rebates, returns and settlement discounts.

Revenue is recognised when the risks and rewards of ownership are transferred and this is defined to be on dispatch of the goods.

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
Fixtures and fittings	- 15% on reducing balance
Motor vehicles	- 20% on 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 balance sheet date.

Deferred tax

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

BENTLEY WEST ROSES LIMITED (REGISTERED NUMBER: 04535297)**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 SEPTEMBER 2019****2. ACCOUNTING POLICIES - continued****Hire purchase and leasing commitments**

Rentals paid under operating leases are charged to profit or loss on a straight line basis over the period of the lease.

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.

Debtors

Short term debtors are measured at transaction price, less any impairment. Loans receivable are measured initially at fair value, net of transaction costs, and are measured subsequently at amortised cost using the effective interest method, less any impairment.

Creditors

Short term trade creditors are measured at the transaction price. Other financial liabilities, including bank loans, are measured initially at fair value, net of transaction costs, and are measured subsequently at amortised cost using the effective interest method.

3. EMPLOYEES AND DIRECTORS

The average number of employees during the year was 4 (2018 - 4) .

4. TANGIBLE FIXED ASSETS

	Plant and machinery £	Fixtures and fittings £	Motor vehicles £	Totals £
COST				
At 1 October 2018 and 30 September 2019	<u>21,321</u>	<u>5,822</u>	<u>10,425</u>	<u>37,568</u>
DEPRECIATION				
At 1 October 2018	<u>19,400</u>	<u>4,171</u>	<u>4,170</u>	<u>27,741</u>
Charge for year	<u>288</u>	<u>248</u>	<u>2,085</u>	<u>2,621</u>
At 30 September 2019	<u>19,688</u>	<u>4,419</u>	<u>6,255</u>	<u>30,362</u>
NET BOOK VALUE				
At 30 September 2019	<u>1,633</u>	<u>1,403</u>	<u>4,170</u>	<u>7,206</u>
At 30 September 2018	<u>1,921</u>	<u>1,651</u>	<u>6,255</u>	<u>9,827</u>

5. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2019 £	2018 £
Trade debtors	<u>1,724</u>	<u>1,869</u>
Other debtors	<u>5,519</u>	<u>3,890</u>
	<u>7,243</u>	<u>5,759</u>

BENTLEY WEST ROSES LIMITED (REGISTERED NUMBER: 04535297)**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 SEPTEMBER 2019****6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2019	2018
	£	£
Bank loans and overdrafts	16,799	19,342
Trade creditors	50,236	58,831
Taxation and social security	10,381	7,186
Other creditors	4,221	7,061
	<u>81,637</u>	<u>92,420</u>

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

	2019	2018
	£	£
Bank loans	<u>6,015</u>	<u>11,373</u>

8. RESERVES

	Retained earnings £
At 1 October 2018	22,605
Profit for the year	33,160
Dividends	<u>(19,800)</u>
At 30 September 2019	<u>35,965</u>

9. RELATED PARTY DISCLOSURES

At the year end the amount owed to the directors on their directors loan accounts was £457 (2018: £2,855).

The directors have personally guaranteed the company's loan and bank overdraft.

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.