

Company Registration No. 07269542 (England and Wales)

BENTALLS CONSULTING LIMITED
CESSATION ACCOUNTS
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 31 MAY 2021
PAGES FOR FILING WITH REGISTRAR

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BENTALLS CONSULTING LIMITED
CESSATION ACCOUNTS
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BENTALLS CONSULTING LIMITED
CESSATION ACCOUNTS
STATEMENT OF FINANCIAL POSITION
AS AT 31 MAY 2021

	Notes	2021 £	£	2020 £	£
Current assets					
Debtors	4	-		32,196	
Cash at bank and in hand		-		64,011	
				96,207	
Creditors: amounts falling due within one year	5	-		(1,530)	
Net current assets			-		94,677
Capital and reserves					
Called up share capital			100		100
Profit and loss reserves			(100)		94,577
Total equity			-		94,677

The directors of the company have elected not to include a copy of the income statement within the financial statements.

For the financial period ended 31 May 2021 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

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

These financial statements have been prepared 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 25 July 2021 and are signed on its behalf by:

Mr P S Proctor
Director

Company Registration No. 07269542

BENTALLS CONSULTING LIMITED
CESSATION ACCOUNTS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 31 MAY 2021

1 Accounting policies

Company information

Bentalls Consulting Limited is a private company limited by shares incorporated in England and Wales. The registered office is Spring Lodge, Church Street, Woolpit, Bury St Edmunds, Suffolk, IP30 9QT.

1.1 Accounting convention

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, modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value. The principal accounting policies adopted are set out below.

1.2 Reporting period

The company ceased trading on 31 May 2021, therefore the accounts only reflect 9 months of trading and are not wholly comparable to previous accounting periods.

1.3 Turnover

Turnover is recognised at the fair value of the consideration received or receivable for goods and services provided in the normal course of business, and is shown net of VAT and other sales related taxes. The fair value of consideration takes into account trade discounts, settlement discounts and volume rebates.

1.4 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:

Fixtures, fittings & equipment	25% Straight Line
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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.

1.5 Cash at bank and in hand

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.

BENTALLS CONSULTING LIMITED
CESSATION ACCOUNTS
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE PERIOD ENDED 31 MAY 2021

1 Accounting policies **(Continued)**

1.6 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 statement of financial position 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.

1.7 Equity instruments

Equity instruments issued by the company are recorded at the proceeds received, net of transaction costs.

Dividends payable on equity instruments are recognised as liabilities once they are no longer at the discretion of the company.

Changes in the fair value of derivatives that are designated and qualify as fair value hedges are recognised in profit or loss immediately, together with any changes in the fair value of the hedged asset or liability that are attributable to the hedged risk.

1.8 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 income statement 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.

2 Employees

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

	2021	2020
	Number	Number
Total	2	2
	<u> </u>	<u> </u>

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FOR THE PERIOD ENDED 31 MAY 2021

3 Tangible fixed assets

	Plant and machinery etc
	£
Cost	
At 1 September 2020	312
Disposals	(312)
	<u> </u>
At 31 May 2021	-
	<u> </u>
Depreciation and impairment	
At 1 September 2020	312
Eliminated in respect of disposals	(312)
	<u> </u>
At 31 May 2021	-
	<u> </u>
Carrying amount	
At 31 May 2021	-
	<u> </u>
At 31 August 2020	-
	<u> </u>

4 Debtors

	2021	2020
	£	£
Amounts falling due within one year:		
Other debtors	-	32,196
	<u> </u>	<u> </u>

5 Creditors: amounts falling due within one year

	2021	2020
	£	£
Other creditors	-	1,530
	<u> </u>	<u> </u>

6 Directors' transactions

No guarantees have been given or received.

Description	% Rate	Opening balance £	Amounts advanced £	Amounts repaid £	Closing balance £
Advances and Repayments	-	32,196	62,249	(94,445)	-
		<u> </u>	<u> </u>	<u> </u>	<u> </u>
		32,196	62,249	(94,445)	-
		<u> </u>	<u> </u>	<u> </u>	<u> </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.