

Company Registration No. 08015055 (England and Wales)

BENTLEYS CONFECTIONERY LTD
UNAUDITED ABBREVIATED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 APRIL 2016



BENTLEYS CONFECTIONERY LTD

CONTENTS

	Page
Abbreviated balance sheet	1
Notes to the abbreviated accounts	2 - 3

BENTLEYS CONFECTIONERY LTD

ABBREVIATED BALANCE SHEET

AS AT 30 APRIL 2016

	Notes	2016 £	£	2015 £	£
Fixed assets					
Intangible assets	2	16,000		17,000	
Tangible assets	2	17,264		37,495	
		<u>33,264</u>		<u>54,495</u>	
Current assets					
Stocks		30,065		30,000	
Debtors		25,281		15,137	
Cash at bank and in hand		5,864		8,141	
		<u>61,210</u>		<u>53,278</u>	
Creditors: amounts falling due within one year		<u>(116,981)</u>		<u>(118,507)</u>	
Net current liabilities			<u>(55,771)</u>		<u>(65,229)</u>
Total assets less current liabilities			<u>(22,507)</u>		<u>(10,734)</u>
Capital and reserves					
Called up share capital	3	100		100	
Profit and loss account		(22,607)		(10,834)	
Shareholders' funds		<u>(22,507)</u>		<u>(10,734)</u>	

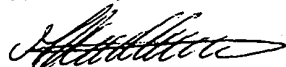
For the financial year ended 30 April 2016 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

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

Approved by the Board for issue on 27/01/2017



Michael Fentiman
Director

Company Registration No. 08015055

BENTLEYS CONFECTIONERY LTD

NOTES TO THE ABBREVIATED ACCOUNTS

FOR THE YEAR ENDED 30 APRIL 2016

1 Accounting policies

1.1 Accounting convention

The financial statements are prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2015).

1.2 Going concern

As at 30 April 2016, the company had net liabilities of £22,507, however, £55,602 was owed to a shareholder in the company. The directors are of the opinion that the shareholder will continue to support the company for the foreseeable future. As such, the directors consider it appropriate to prepare the financial statements on the going concern basis.

1.3 Compliance with accounting standards

The financial statements are prepared in accordance with applicable United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), which have been applied consistently (except as otherwise stated).

1.4 Turnover

Revenue is represented by the sale of sweets in the company's sweetshops recognised at the point of sale, arising solely in the United Kingdom.

1.5 Goodwill

Acquired goodwill is written off in equal annual instalments over its estimated useful economic life of twenty years. Impairment tests on the carrying value of goodwill are undertaken if events or a change in circumstances indicate that the carrying value may not be recoverable.

1.6 Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life, as follows:

Land and buildings Leasehold	27% (straight line)
Fixtures, fittings & equipment	25% (straight line)

BENTLEYS CONFECTIONERY LTD

NOTES TO THE ABBREVIATED ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 30 APRIL 2016

2 Fixed assets

	Intangible assets £	Tangible assets £	Total £
Cost			
At 1 May 2015 & at 30 April 2016	20,000	81,247	101,247
Depreciation			
At 1 May 2015	3,000	43,752	46,752
Charge for the year	1,000	20,231	21,231
At 30 April 2016	4,000	63,983	67,983
Net book value			
At 30 April 2016	16,000	17,264	33,264
At 30 April 2015	17,000	37,495	54,495

3 Share capital

	2016 £	2015 £
Allotted, called up and fully paid		
100 Ordinary shares of £1 each	100	100