

**BENTLEYS CONFECTIONERY LTD**  
**UNAUDITED ABBREVIATED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 APRIL 2014**

THURSDAY



\*L45HEHTL\*

LD3

16/04/2015

#72

COMPANIES HOUSE

# 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 2014

	Notes	2014 £	£	2013 £	£
<b>Fixed assets</b>					
Intangible assets	2		18,000		19,000
Tangible assets	2		57,098		55,930
			<u>75,098</u>		<u>74,930</u>
<b>Current assets</b>					
Stocks		30,000		30,000	
Debtors		13,500		9,730	
Cash at bank and in hand		8,833		8,783	
		<u>52,333</u>		<u>48,513</u>	
<b>Creditors: amounts falling due within one year</b>		<u>(119,761)</u>		<u>(141,806)</u>	
<b>Net current liabilities</b>			<u>(67,428)</u>		<u>(93,293)</u>
<b>Total assets less current liabilities</b>			<u>7,670</u>		<u>(18,363)</u>
<b>Capital and reserves</b>					
Called up share capital	3		100		100
Profit and loss account			7,570		(18,463)
<b>Shareholders' funds</b>			<u>7,670</u>		<u>(18,363)</u>

For the financial year ended 30 April 2014 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 13 April 2015

  
Michael Fentiman  
Director

Company Registration No. 08015055

# BENTLEYS CONFECTIONERY LTD

## NOTES TO THE ABBREVIATED ACCOUNTS FOR THE YEAR ENDED 30 APRIL 2014

---

### 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 April 2008).

#### 1.2 Going concern

As at 30 April 2014, the company had net current liabilities of £67,428, however, £73,604 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%
Fixtures, fittings & equipment	25%

# BENTLEYS CONFECTIONERY LTD

## NOTES TO THE ABBREVIATED ACCOUNTS (CONTINUED) FOR THE YEAR ENDED 30 APRIL 2014

### 2 Fixed assets

	Intangible assets £	Tangible assets £	Total £
<b>Cost</b>			
At 1 May 2013	20,000	61,114	81,114
Additions	-	19,464	19,464
At 30 April 2014	20,000	80,578	100,578
<b>Depreciation</b>			
At 1 May 2013	1,000	5,184	6,184
Charge for the year	1,000	18,296	19,296
At 30 April 2014	2,000	23,480	25,480
<b>Net book value</b>			
At 30 April 2014	18,000	57,098	75,098
At 30 April 2013	19,000	55,930	74,930

### 3 Share capital

	2014 £	2013 £
<b>Allotted, called up and fully paid</b>		
100 Ordinary shares of £1 each	100	100