

**BEN'S PUB COMPANY LIMITED  
UNAUDITED ACCOUNTS  
FOR THE YEAR ENDED 31 MARCH 2018**

**BEN'S PUB COMPANY LIMITED**  
**UNAUDITED ACCOUNTS**  
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**BEN'S PUB COMPANY LIMITED**  
**COMPANY INFORMATION**  
**FOR THE YEAR ENDED 31 MARCH 2018**

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<b>Directors</b>	B Smith GV Lloyd-Jones
<b>Company Number</b>	08317563 (England and Wales)
<b>Registered Office</b>	Newton House Northampton Science Park Northampton NN3 6LG

**BEN'S PUB COMPANY LIMITED**  
**STATEMENT OF FINANCIAL POSITION**  
**AS AT 31 MARCH 2018**

	Notes	2018 £	2017 £
<b>Fixed assets</b>			
Tangible assets	<u>4</u>	304,651	316,306
<b>Current assets</b>			
Inventories		44,576	41,469
Debtors		70,284	88,433
Cash at bank and in hand		390,743	293,608
		<u>505,603</u>	<u>423,510</u>
<b>Creditors: amounts falling due within one year</b>		(389,413)	(384,549)
<b>Net current assets</b>		<u>116,190</u>	<u>38,961</u>
<b>Total assets less current liabilities</b>		420,841	355,267
<b>Provisions for liabilities</b>			
Deferred tax		(34,759)	(37,164)
<b>Net assets</b>		<u>386,082</u>	<u>318,103</u>
<b>Capital and reserves</b>			
Called up share capital	<u>5</u>	1	1
Profit and loss account		386,081	318,102
<b>Shareholders' funds</b>		<u>386,082</u>	<u>318,103</u>

For the year ending 31 March 2018 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies. The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

The members have agreed to the preparation of abridged accounts for the year in accordance with Section 444(2A).

These accounts have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with the provisions of FRS 102 Section 1A - Small Entities. The profit and loss account has not been delivered to the Registrar of Companies.

Approved by the Board on 26 July 2018.

B Smith  
Director

Company Registration No. 08317563

**BEN'S PUB COMPANY LIMITED**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31 MARCH 2018**

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**1 Statutory information**

Ben's Pub Company Limited is a private company, limited by shares, registered in England and Wales, registration number 08317563. The registered office is Newton House, Northampton Science Park, Northampton, NN3 6LG.

**2 Compliance with accounting standards**

The accounts have been prepared in accordance with the provisions of FRS 102 Section 1A Small Entities. There were no material departures from that standard.

**3 Accounting policies**

The principal accounting policies adopted in the preparation of the financial statements are set out below and have remained unchanged from the previous year, and also have been consistently applied within the same accounts.

***Basis of preparation***

The accounts have been prepared under the historical cost convention as modified by the revaluation of certain fixed assets.

***Presentation currency***

The accounts are presented in £ sterling.

***Turnover***

Turnover represents the value of goods provided to customers in the normal course of business, excluding Value Added Tax and other sales related taxes,

***Deferred taxation***

Deferred tax arises as a result of including items of income and expenditure in taxation computations in periods different from those in which they are included in the company's accounts. Deferred tax is provided in full on timing differences which result in an obligation to pay more (or less) tax at a future date, at the average tax rates that are expected to apply when the timing differences reverse, based on current tax rates and laws.

Deferred tax is not provided on timing differences arising from the revaluation of fixed assets where there is no commitment to sell the asset.

Deferred tax assets and liabilities are not discounted.

***Tangible fixed assets policy***

Depreciation has been provided at the following rates in order to write off the assets over their estimated useful lives:

Land & buildings	over life of lease
Plant & machinery	33%
Fixtures & fittings	15%

**BEN'S PUB COMPANY LIMITED**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31 MARCH 2018**

**4 Tangible fixed assets**

	<b>Total £</b>
<b>Cost or valuation</b>	
At 1 April 2017	442,077
Additions	43,427
Disposals	(500)
At 31 March 2018	485,004
<b>Depreciation</b>	
At 1 April 2017	125,771
Charge for the year	55,082
On disposals	(500)
At 31 March 2018	180,353
<b>Net book value</b>	
At 31 March 2018	304,651
At 31 March 2017	316,306

**5 Share capital**

	<b>2018 £</b>	<b>2017 £</b>
Allotted, called up and fully paid: 100 Ordinary shares of £0.01 each	1	1

**6 Operating lease commitments**

	<b>2018 £</b>	<b>2017 £</b>
At 31 March 2018 the company has commitments under non-cancellable operating leases as follows:		
Operating leases expiring:		
More than five years	2,245,160	2,440,320

**7 Controlling party**

The directors, Mr B Smith and Mr GV Lloyd-Jones, who held office during the period had beneficial interests in 51 shares and 12 shares respectively of the issued £0.01 ordinary shares at 31 March 2018. Accordingly the company is controlled by Mr B Smith.

**8 Average number of employees**

During the year the average number of employees was 52 (2017: 50).

