

**REGISTERED NUMBER: 08612081 (England and Wales)**

**BENTLEYS CASTLE FRUIT FARM LTD**  
**UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2020**

**CONTENTS OF THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2020**

	<b>Page</b>
<b>Company Information</b>	<b>1</b>
<b>Balance Sheet</b>	<b>2</b>
<b>Notes to the Financial Statements</b>	<b>4</b>

**BENTLEYS CASTLE FRUIT FARM LTD**

**COMPANY INFORMATION  
FOR THE YEAR ENDED 31 MARCH 2020**

**DIRECTORS:**

M H Bentley  
Mrs A C Bentley

**REGISTERED OFFICE:**

Castle Fruit Farm  
Castle Tump  
Newent  
Gloucestershire  
GL18 1LS

**REGISTERED NUMBER:**

08612081 (England and Wales)

**BENTLEYS CASTLE FRUIT FARM LTD (REGISTERED NUMBER: 08612081)****BALANCE SHEET  
31 MARCH 2020**

	Notes	2020 £	£	2019 £	£
<b>FIXED ASSETS</b>					
Intangible assets	4		133,820		150,547
Tangible assets	5		<u>4,466</u>		<u>5,583</u>
			138,286		156,130
<b>CURRENT ASSETS</b>					
Stocks		65,114		23,056	
Debtors	6	54,419		65,843	
Cash at bank		<u>225,864</u>		<u>162,356</u>	
		345,397		251,255	
<b>CREDITORS</b>					
Amounts falling due within one year	7	<u>221,944</u>		<u>129,066</u>	
<b>NET CURRENT ASSETS</b>			<u>123,453</u>		<u>122,189</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			261,739		278,319
<b>PROVISIONS FOR LIABILITIES</b>	8		<u>849</u>		<u>1,061</u>
<b>NET ASSETS</b>			<u>260,890</u>		<u>277,258</u>
<b>CAPITAL AND RESERVES</b>					
Called up share capital	9		100		100
Retained earnings			<u>260,790</u>		<u>277,158</u>
<b>SHAREHOLDERS' FUNDS</b>			<u>260,890</u>		<u>277,258</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2020.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2020 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
- (b) 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.

The notes form part of these financial statements

**BENTLEYS CASTLE FRUIT FARM LTD (REGISTERED NUMBER: 08612081)**

**BALANCE SHEET - continued**  
**31 MARCH 2020**

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 and authorised for issue on 2 July 2020 and were signed on its behalf by:

M H Bentley - Director

The notes form part of these financial statements

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2020**

**1. STATUTORY INFORMATION**

Bentleys Castle Fruit Farm Ltd 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.

**2. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

These financial statements have been prepared in accordance with the provisions of Section 1A "Small Entities" of Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Companies Act 2006. These financial statements have been prepared under the historical cost convention as modified by the revaluation of certain assets.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

**Turnover**

Turnover is measured at the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes.

**Goodwill**

Goodwill, being the amount paid in connection with the acquisition of a business in 2013 is being amortised over 15 years.

**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 - 20% on reducing balance

**Stocks**

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

**Financial instruments**

Basic financial liabilities, including trade and other debtors, bank loans and loans are initially recognised at transaction price, unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future receipts discounted at a market rate of interest.

Financial assets and liabilities are only offset in the balance sheet when, and only when there exists a legally enforceable right to set off the recognised amounts and the company intends to either settle on a net basis, or to realise the asset and settle the liability simultaneously.

Debt instruments that have no stated interest rate are classified as payable or receivable within one year are initially measured at an un-discounted amount of the cash or other consideration expected to be paid, net of impairment.

**Taxation**

Current tax is recognised for the amount of corporation tax payable in respect of the taxable profit for the current or past reporting periods using the tax rates and laws that have been enacted or substantively enacted by the reporting date.

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31 MARCH 2020**

**2. ACCOUNTING POLICIES - continued****Deferred tax**

Deferred tax is recognised in respect of all timing differences at the reporting date, except as otherwise indicated.

Deferred tax assets are only recognised to the extent that is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits. If and when all conditions for retaining tax allowances for the cost of a fixed asset have been met, the deferred tax is reversed.

Deferred tax is calculated using the tax rates and laws that have been enacted or substantively enacted by the reporting date that are expected to apply to the reversal of the timing difference.

With the exception of changes arising on the initial recognition of a business combination, the tax expense (income) is presented either in profit or loss, other comprehensive income or equity depending on the transaction that resulted in the tax expense (income).

Deferred tax liabilities are presented within provisions for liabilities and deferred tax assets within debtors. Deferred tax assets and deferred tax liabilities are offset only if:

- The company has a legally enforceable right to set off current tax assets against current tax liabilities, and
- The deferred tax assets and deferred tax liabilities relate to corporation taxes levied by the same taxation authority on either the same taxable entity or different taxable entities which intend either to settle current tax liabilities and assets on a net basis, or to realise the assets and settle the liabilities simultaneously.

**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.

**3. EMPLOYEES AND DIRECTORS**

The average number of employees during the year was 8 (2019 - 8) .

**4. INTANGIBLE FIXED ASSETS**

	Goodwill £
<b>COST</b>	
At 1 April 2019	
and 31 March 2020	<u>230,000</u>
<b>AMORTISATION</b>	
At 1 April 2019	79,453
Amortisation for year	<u>16,727</u>
At 31 March 2020	<u>96,180</u>
<b>NET BOOK VALUE</b>	
At 31 March 2020	<u>133,820</u>
At 31 March 2019	<u>150,547</u>

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31 MARCH 2020**

**5. TANGIBLE FIXED ASSETS**

	Plant and machinery £
<b>COST</b>	
At 1 April 2019 and 31 March 2020	<u>13,572</u>
<b>DEPRECIATION</b>	
At 1 April 2019	7,989
Charge for year	<u>1,117</u>
At 31 March 2020	<u>9,106</u>
<b>NET BOOK VALUE</b>	
At 31 March 2020	<u>4,466</u>
At 31 March 2019	<u>5,583</u>

**6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2020 £	2019 £
Trade debtors	52,160	54,833
Other debtors	-	960
VAT	2,259	9,024
Prepayments	<u>-</u>	<u>1,026</u>
	<u>54,419</u>	<u>65,843</u>

**7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2020 £	2019 £
Trade creditors	2	37
Tax	14,370	32,581
Social security and other taxes	458	-
Other Creditors	54,688	4,172
Directors' current accounts	149,876	89,876
Accrued expenses	<u>2,550</u>	<u>2,400</u>
	<u>221,944</u>	<u>129,066</u>

**8. PROVISIONS FOR LIABILITIES**

	2020 £	2019 £
Deferred tax	<u>849</u>	<u>1,061</u>
		Deferred tax
		£
Balance at 1 April 2019		1,061
Provided during year		<u>(212)</u>
Balance at 31 March 2020		<u>849</u>



**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2020**

**9. CALLED UP SHARE CAPITAL**

Allotted, issued and fully paid:		Nominal value:	2020	2019
Number:	Class:		£	£
45	Ordinary A	£1	45	45
45	Ordinary B	£1	45	45
10	Ordinary C	£1	10	10
			<u>100</u>	<u>100</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.