

**Registered Number 04589849**

**BENTHAM PLANT HIRE LIMITED**

**Abbreviated Accounts**

**30 April 2014**

## Abbreviated Balance Sheet as at 30 April 2014

	Notes	2014	2013
		£	£
<b>Fixed assets</b>			
Tangible assets	2	86,109	80,745
		<u>86,109</u>	<u>80,745</u>
<b>Current assets</b>			
Stocks		2,400	1,360
Debtors		45,002	52,989
Cash at bank and in hand		45,394	15,212
		<u>92,796</u>	<u>69,561</u>
<b>Creditors: amounts falling due within one year</b>		<u>(52,811)</u>	<u>(26,626)</u>
<b>Net current assets (liabilities)</b>		<u>39,985</u>	<u>42,935</u>
<b>Total assets less current liabilities</b>		<u>126,094</u>	<u>123,680</u>
<b>Provisions for liabilities</b>		<u>(16,651)</u>	<u>(14,476)</u>
<b>Total net assets (liabilities)</b>		<u>109,443</u>	<u>109,204</u>
<b>Capital and reserves</b>			
Called up share capital	3	2	2
Profit and loss account		109,441	109,202
<b>Shareholders' funds</b>		<u>109,443</u>	<u>109,204</u>

- For the year ending 30 April 2014 the company was entitled to exemption 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.
- These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

Approved by the Board on 26 January 2015

And signed on their behalf by:

**D W Bentham, Director**

## Notes to the Abbreviated Accounts for the period ended 30 April 2014

## 1 Accounting Policies

**Basis of measurement and preparation of accounts**

The accounts have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities effective April 2008.

**Turnover policy**

Turnover represents the total invoice value, excluding value added tax, of sales made during the year.

**Tangible assets depreciation policy**

Depreciation is provided at rates calculated to write off the cost less residual value of each asset over its expected useful life, as follows:

Land & Buildings - not depreciated

Plant & Machinery - 15% reducing balance

Motor Vehicles - 25% reducing balance

**Other accounting policies**

Stock - stock is valued at the lower of cost and net realisable value.

Deferred taxation - Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date where transactions or events have occurred at that date that will result in an obligation to pay more, or a right to pay less or to receive more, tax, with the following exceptions:

Deferred tax assets are recognised only to the extent that the directors consider that it is more likely than not that there will be suitable taxable profits from which the future reversal of the underlying timing differences can be deducted.

Deferred tax is measured on an undiscounted basis at the tax rates that are expected to apply in the periods in which timing differences reverse, based on tax rates and laws enacted or substantively enacted at the balance sheet date.

## 2 Tangible fixed assets

	£
<b>Cost</b>	
At 1 May 2013	167,434
Additions	25,347
Disposals	(9,518)
Revaluations	-
Transfers	-
At 30 April 2014	<u>183,263</u>

**Depreciation**

At 1 May 2013	86,689
Charge for the year	15,014
On disposals	(4,549)
At 30 April 2014	<u>97,154</u>

**Net book values**

At 30 April 2014	<u>86,109</u>
At 30 April 2013	<u>80,745</u>

**3 Called Up Share Capital**

Allotted, called up and fully paid:

	<i>2014</i>	<i>2013</i>
	<i>£</i>	<i>£</i>
10,000 Ordinary shares of £1 each	10,000	10,000

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