

**BENTLEY ASSOCIATES (UK) LIMITED  
FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2019**

Lakelands Accountants

Association of Chartered Certified Accountants

Unit 3c, The Gattinets  
Hadleigh Road  
East Bergholt  
CO7 6QT

**Bentley Associates (UK) Limited**  
**Financial Statements**  
**For The Year Ended 30 June 2019**

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**Bentley Associates (UK) Limited**  
**Balance Sheet**  
**As at 30 June 2019**

Registered number: 04751665

		2019		2018	
	Notes	£	£	£	£
<b>FIXED ASSETS</b>					
Tangible Assets	3		2,713		4,466
			<u>2,713</u>		<u>4,466</u>
<b>CURRENT ASSETS</b>					
Debtors	4	301,413		285,529	
Cash at bank and in hand		179		719	
		<u>301,592</u>		<u>286,248</u>	
<b>Creditors: Amounts Falling Due Within One Year</b>	5	(303,848 )		(291,219 )	
<b>NET CURRENT ASSETS (LIABILITIES)</b>			<u>(2,256 )</u>		<u>(4,971 )</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			<u>457</u>		<u>(505 )</u>
<b>NET ASSETS/(LIABILITIES)</b>			<u>457</u>		<u>(505 )</u>
<b>CAPITAL AND RESERVES</b>					
Called up share capital	7		10,000		10,000
Profit and Loss Account			(9,543 )		(10,505 )
<b>SHAREHOLDERS' FUNDS</b>			<u>457</u>		<u>(505)</u>

**Bentley Associates (UK) Limited**  
**Balance Sheet (continued)**  
**As at 30 June 2019**

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For the year ending 30 June 2019 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 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 and delivered in accordance with the provisions applicable to companies subject to the small companies' regime.
- The company has taken advantage of section 444(1) of the Companies Act 2006 and opted not to deliver to the registrar a copy of the company's Profit and Loss Account.

On behalf of the board

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**Mrs Margaret Howell**

Director

**28 April 2021**

The notes on pages 3 to 5 form part of these financial statements.

**Bentley Associates (UK) Limited**  
**Notes to the Financial Statements**  
**For The Year Ended 30 June 2019**

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**1. Accounting Policies**

**1.1. Basis of Preparation of Financial Statements**

These financial statements have been prepared in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" (FRS 102) and the requirements of the Companies Act 2006 as applicable to companies subject to the small companies regime. The disclosure requirements of section 1A of FRS 102 have been applied other than where additional disclosure is required to show a true and fair view.

Bentley Associates (UK) Limited is a company limited by shares and incorporated in England and Wales. The address of the registered office is given in the company information page of these financial statements.

The financial statements are presented in sterling which is the functional currency of the company and rounded to the nearest £.

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.

**1.2. Turnover**

Turnover is measured at the fair value of the consideration received or receivable, net of discounts and value added taxes. Turnover includes revenue earned from the sale of goods and from the rendering of services. Turnover is reduced for estimated customer returns, rebates and other similar allowances.

**Sale of goods**

Turnover from the sale of goods is recognised when the significant risks and rewards of ownership of the goods has transferred to the buyer. This is usually at the point that the customer has signed for the delivery of the goods.

**Rendering of services**

Turnover from the rendering of services is recognised by reference to the stage of completion of the contract. The stage of completion of a contract is measured by comparing the costs incurred for work performed to date to the total estimated contract costs. Turnover is only recognised to the extent of recoverable expenses when the outcome of a contract cannot be estimated reliably.

**1.3. Tangible Fixed Assets and Depreciation**

Tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. Depreciation is provided at rates calculated to write off the cost of the fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Fixtures & Fittings	25% On Cost
Computer Equipment	33.33% Straight Line

**1.4. Taxation**

Income tax expense represents the sum of the tax currently payable and deferred tax.

The tax currently payable is based on taxable profit for the year. Taxable profit differs from profit as reported in the statement of comprehensive income because of items of income or expense that are taxable or deductible in other year and items that are never taxable or deductible. The company's liability for current tax is calculated using tax rates that have been enacted or substantively enacted by the end of the reporting period.

Deferred tax is recognised on timing differences between the carrying amounts of assets and liabilities in the financial statements and the corresponding tax bases used in the computation of taxable profit. Deferred tax liabilities are generally recognised for all taxable timing differences. Deferred tax assets are generally recognised for all deductible temporary differences to the extent that it is probable that taxable profits will be available against which those deductible timing differences can be utilised. The carrying amount of deferred tax assets is reviewed at the end of each reporting period and reduced to the extent that it is no longer probable that sufficient taxable profits will be available to allow all or part of the asset to be recovered.

Deferred tax assets and liabilities are measured at the tax rates that are expected to apply in the period in which the liability is settled or the asset realised, based on tax rates (and tax laws) that have been enacted or substantively enacted by the end of the reporting period. Deferred tax liabilities are presented within provisions for liabilities and deferred tax assets within debtors. The measurement of deferred tax liabilities and asset reflects the tax consequences that would follow from the manner in which the Company expects, at the end of the reporting period, to recover or settle the carrying amount of its assets and liabilities.

Current or deferred tax for the year is recognised in profit or loss, except when they related to items that are recognised in other comprehensive income or directly in equity, in which case, the current and deferred tax is also recognised in other comprehensive income or directly in equity respectively.

**Bentley Associates (UK) Limited**  
**Notes to the Financial Statements (continued)**  
**For The Year Ended 30 June 2019**

**2. Average Number of Employees**

Average number of employees, including directors, during the year was as follows:

	<b>2019</b>	<b>2018</b>
Office and administration	1	-
Directors	1	1
Consultants	4	7
	<u>6</u>	<u>8</u>

**3. Tangible Assets**

	<b>Fixtures &amp; Fittings</b>	<b>Computer Equipment</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>
<b>Cost</b>			
As at 1 July 2018	3,992	42,835	46,827
Additions	-	719	719
As at 30 June 2019	<u>3,992</u>	<u>43,554</u>	<u>47,546</u>
<b>Depreciation</b>			
As at 1 July 2018	3,992	38,369	42,361
Provided during the period	-	2,472	2,472
As at 30 June 2019	<u>3,992</u>	<u>40,841</u>	<u>44,833</u>
<b>Net Book Value</b>			
As at 30 June 2019	<u>-</u>	<u>2,713</u>	<u>2,713</u>
As at 1 July 2018	<u>-</u>	<u>4,466</u>	<u>4,466</u>

**4. Debtors**

	<b>2019</b>	<b>2018</b>
	<b>£</b>	<b>£</b>
<b>Due within one year</b>		
Trade debtors	91,292	105,736
Prepayments and accrued income	72,119	125,718
Other debtors	68,471	53,247
Corporation tax recoverable assets	-	332
Deferred tax current asset	101	496
Directors' loan accounts	-	-
Amounts owed by associates	69,430	-
	<u>301,413</u>	<u>285,529</u>

**Bentley Associates (UK) Limited**  
**Notes to the Financial Statements (continued)**  
**For The Year Ended 30 June 2019**

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**5. Creditors: Amounts Falling Due Within One Year**

	<b>2019</b>	<b>2018</b>
	<b>£</b>	<b>£</b>
Trade creditors	40,618	30,730
Bank loans and overdrafts	95,829	-
Other taxes and social security	3,563	94,347
Other creditors	131,589	130,111
Accruals and deferred income	26,345	27,740
Directors' loan accounts	5,904	8,291
	<u>303,848</u>	<u>291,219</u>

**6. Secured Creditors**

Of the creditors falling due within one year the following amounts are secured by a floating charge which covers all the property or undertaking of the company.

	<b>2019</b>	<b>2018</b>
	<b>£</b>	<b>£</b>
Other Creditors	76,262	109,935

**7. Share Capital**

	<b>2019</b>	<b>2018</b>
Allotted, Called up and fully paid	<u>10,000</u>	<u>10,000</u>

**8. General Information**

Bentley Associates (UK) Limited is a private company, limited by shares, incorporated in England & Wales, registered number 04751665 . The registered office is Unit 3, 1st Floor, Marlborough Business Centre, 96 George Loan, South Woodford, London , E18 1AD.

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.