REGISTERED NUMBER: 04866769 (England and Wales)

Financial Statements for the Year Ended 31 August 2020

for

Bentley Brothers Joinery Limited

Contents of the Financial Statements for the Year Ended 31 August 2020

Bentley Brothers Joinery Limited

Company Information
for the Year Ended 31 August 2020

DIRECTORS:	C M Bentley N P Bentley
SECRETARY:	C M Bentley
REGISTERED OFFICE:	Albert Works Mount Pleasant Road Pudsey, Leeds West Yorkshire LS28 7DY
REGISTERED NUMBER:	04866769 (England and Wales)
ACCOUNTANTS:	Richard Smedley Limited Chartered Accountants & Registered Auditors 2nd Floor, Woodside House 261 Low Lane Horsforth Leeds West Yorkshire LS18 5NY

Balance Sheet
31 August 2020

	Notes	31.8.20 £	31.8.20 £	31.8.19 £	31.8.19 £
FIXED ASSETS					
Tangible assets	4		**10,553**		13,033
CURRENT ASSETS					
Stocks		**2,000**		850	
Debtors	5	**988**		764	
Cash at bank		**54,824**		41,698	
		57,812		43,312	
CREDITORS					
Amounts falling due within one year	6	**56,254**		31,857	
NET CURRENT ASSETS			**1,558**		11,455
TOTAL ASSETS LESS CURRENT LIABILITIES			**12,111**		24,488
PROVISIONS FOR LIABILITIES			**1,540**		1,974
NET ASSETS			**10,571**		22,514
CAPITAL AND RESERVES					
Called up share capital			**100**		100
Retained earnings			**10,471**		22,414
SHAREHOLDERS' FUNDS			**10,571**		22,514

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

The members have not required the company to obtain an audit of its financial statements for the year ended 31 August 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.

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Balance Sheet - continued
31 August 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 Statement of Income and Retained Earnings has not been delivered.

The financial statements were approved by the Board of Directors and authorised for issue on 15 February 2021 and were signed on its behalf by:

C M Bentley - Director

1. STATUTORY INFORMATION

Bentley Brothers Joinery Limited 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 Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" including the provisions of Section 1A "Small Entities" and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Turnover
Turnover comprises the value of sales (excluding VAT, similar taxes and trade discounts) of goods and services provided in the normal course of business. Revenue is recognised as activity progresses.

Tangible fixed assets
Depreciation is proved at the following annual rates in order to write off each asset over its estimated useful life.

Plant and machinery - 15% on reducing balance
Fixtures and fittings - 15% on reducing balance
Motor vehicles - 25% on reducing balance
Computer equipment - 33% on reducing balance
Garages - 4% on cost

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 instruments are recognised at amortised costs. Derivative financial instruments are initially recorded at cost and thereafter at fair value with changes recognised in profit or loss.

Taxation
Taxation for the year comprises current and deferred tax. Tax is recognised in the Statement of Income and Retained Earnings, except to the extent that it relates to items recognised in other comprehensive income or directly in equity.

Current or deferred taxation assets and liabilities are not discounted.

Current tax is recognised at the amount of tax payable using the tax rates and laws that have been enacted or substantively enacted by the balance sheet date.

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2. **ACCOUNTING POLICIES - continued**

Deferred tax

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date.

Timing differences arise from the inclusion of income and expenses in tax assessments in periods different from those in which they are recognised in financial statements. Deferred tax is measured using tax rates and laws that have been enacted or substantively enacted by the year end and that are expected to apply to the reversal of the timing difference.

Unrelieved tax losses and other deferred tax assets are recognised only to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits.

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 4 (2019 - 3) .

4. **TANGIBLE FIXED ASSETS**

	Garages £	Plant and machinery £	Fixtures and fittings £
COST			
At 1 September 2019			
and 31 August 2020	**4,082**	**27,920**	**978**
DEPRECIATION			
At 1 September 2019	**1,469**	**24,420**	**892**
Charge for year	**164**	**525**	**13**
At 31 August 2020	**1,633**	**24,945**	**905**
NET BOOK VALUE			
At 31 August 2020	**2,449**	**2,975**	**73**
At 31 August 2019	2,613	3,500	86

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4. **TANGIBLE FIXED ASSETS - continued**

	Motor vehicles £	Computer equipment £	Totals £
COST			
At 1 September 2019			
and 31 August 2020	**6,500**	**6,395**	**45,875**
DEPRECIATION			
At 1 September 2019	**542**	**5,519**	**32,842**
Charge for year	**1,489**	**289**	**2,480**
At 31 August 2020	**2,031**	**5,808**	**35,322**
NET BOOK VALUE			
At 31 August 2020	**4,469**	**587**	**10,553**
At 31 August 2019	5,958	876	13,033

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

	31.8.20 £	31.8.19 £
Trade debtors	**287**	-
Other debtors	**701**	764
	988	764

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

	31.8.20 £	31.8.19 £
Trade creditors	**3,291**	-
Taxation and social security	**23,447**	16,474
Other creditors	**29,516**	15,383
	56,254	31,857

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7. DIRECTORS' ADVANCES, CREDITS AND GUARANTEES

The following advances and credits to directors subsisted during the years ended 31 August 2020 and 31 August 2019:

	31.8.20	31.8.19
	£	£
C M Bentley		
Balance outstanding at start of year	(1,880)	(4,247)
Amounts advanced	33,040	33,170
Amounts repaid	(44,275)	(30,803)
Amounts written off	-	-
Amounts waived	-	-
Balance outstanding at end of year	(13,115)	(1,880)
N P Bentley		
Balance outstanding at start of year	(2,822)	(5,043)
Amounts advanced	36,579	37,243
Amounts repaid	(47,868)	(35,022)
Amounts written off	-	-
Amounts waived	-	-
Balance outstanding at end of year	(14,111)	(2,822)