

Unaudited Financial Statements for the Year Ended 31 March 2023

for

Bentley Grange Limited

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for the Year Ended 31 March 2023

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Bentley Grange Limited
Company Information
for the Year Ended 31 March 2023

DIRECTOR: Mr C M Moorhouse

REGISTERED OFFICE: Bentley Grange
Emley
Huddersfield
HD8 9QX

REGISTERED NUMBER: 06920925 (England and Wales)

ACCOUNTANTS: Milnes & Co
Zeal Court
Moorfield Road
Yeadon
Leeds
West Yorkshire
LS19 7BN

Balance Sheet
31 March 2023

	Notes	31/3/23 £	£	31/3/22 £	£
FIXED ASSETS					
Intangible assets	4		-		-
Tangible assets	5		<u>122,265</u>		<u>130,810</u>
			122,265		130,810
CURRENT ASSETS					
Stocks	6	60,498		51,645	
Debtors	7	263		2,506	
Cash at bank and in hand		<u>113,085</u>		<u>93,528</u>	
		173,846		147,679	
CREDITORS					
Amounts falling due within one year	8	<u>61,904</u>		<u>65,948</u>	
NET CURRENT ASSETS			<u>111,942</u>		<u>81,731</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			234,207		212,541
PROVISIONS FOR LIABILITIES			<u>2,470</u>		<u>4,094</u>
NET ASSETS			<u>231,737</u>		<u>208,447</u>
CAPITAL AND RESERVES					
Called up share capital	9		1		1
Retained earnings			<u>231,736</u>		<u>208,446</u>
SHAREHOLDERS' FUNDS			<u>231,737</u>		<u>208,447</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2023 in accordance with Section 476 of the Companies Act 2006.

The director acknowledges his 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.

Balance Sheet - continued
31 March 2023

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 director and authorised for issue on 18 August 2023 and were signed by:

Mr C M Moorhouse - Director

Notes to the Financial Statements
for the Year Ended 31 March 2023

1. **STATUTORY INFORMATION**

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

Intangible assets

Intangible assets are initially measured at cost. After initial recognition, intangible assets are measured at cost less any accumulated amortisation and any accumulated impairment losses.

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	- 33% on cost
Fixtures and fittings	- 15% on cost
Farm Commercial Vehicles	- 25% 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.

Taxation

Taxation for the year comprises current and deferred tax. Tax is recognised in the Income Statement, 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.

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.

3. **EMPLOYEES AND DIRECTORS**

The average number of employees during the year was 3 (2022 - 3).

Notes to the Financial Statements - continued
for the Year Ended 31 March 2023

4. INTANGIBLE FIXED ASSETS

	Goodwill £
COST	
At 1 April 2022	
and 31 March 2023	<u>60,000</u>
AMORTISATION	
At 1 April 2022	
and 31 March 2023	<u>60,000</u>
NET BOOK VALUE	
At 31 March 2023	<u>-</u>
At 31 March 2022	<u>-</u>

5. TANGIBLE FIXED ASSETS

	Freehold property £	Plant and machinery £	Fixtures and fittings £	Farm Commercial Vehicles £	Totals £
COST					
At 1 April 2022	109,265	1,945	44,593	84,935	240,738
Additions	-	-	449	-	449
At 31 March 2023	<u>109,265</u>	<u>1,945</u>	<u>45,042</u>	<u>84,935</u>	<u>241,187</u>
DEPRECIATION					
At 1 April 2022	-	1,498	39,712	68,718	109,928
Charge for year	-	333	1,317	7,344	8,994
At 31 March 2023	<u>-</u>	<u>1,831</u>	<u>41,029</u>	<u>76,062</u>	<u>118,922</u>
NET BOOK VALUE					
At 31 March 2023	<u>109,265</u>	<u>114</u>	<u>4,013</u>	<u>8,873</u>	<u>122,265</u>
At 31 March 2022	<u>109,265</u>	<u>447</u>	<u>4,881</u>	<u>16,217</u>	<u>130,810</u>

6. STOCKS

	31/3/23 £	31/3/22 £
Stocks	<u>60,498</u>	<u>51,645</u>

7. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31/3/23 £	31/3/22 £
Other debtors	<u>263</u>	<u>2,506</u>

Notes to the Financial Statements - continued
for the Year Ended 31 March 2023

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

	31/3/23	31/3/22
	£	£
Trade creditors	25,639	30,223
Tax	7,524	5,974
Social security and other taxes	-	(572)
VAT	754	-
Directors' current accounts	25,996	28,344
Accrued expenses	1,991	1,979
	<u>61,904</u>	<u>65,948</u>

9. **CALLED UP SHARE CAPITAL**

Allotted, issued and fully paid:			31/3/23	31/3/22
Number:	Class:	Nominal value:	£	£
1	Ordinary	£1	<u>1</u>	<u>1</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.