Registered number: 08255601

HANCOCK AND BENTLEY LIMITED
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 29 APRIL 2022

Hancock And Bentley Limited
Financial Statements
For The Year Ended 29 April 2022

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Hancock And Bentley Limited
Balance Sheet
As at 29 April 2022

Registered number: 08255601

		2022		2021	
	Notes	**£**	**£**	**£**	**£**
FIXED ASSETS					
Intangible Assets	**3**		9,792		-
Tangible Assets	**4**		(157)		846
			9,635		846
CURRENT ASSETS					
Debtors	**5**	512,089		589,865	
Cash at bank and in hand		54,237		249,690	
		566,326		839,555	
Creditors: Amounts Falling Due Within One Year	**6**	(272,415)		(668,136)	
NET CURRENT ASSETS (LIABILITIES)			293,911		171,419
TOTAL ASSETS LESS CURRENT LIABILITIES			303,546		172,265
Creditors: Amounts Falling Due After More Than One Year	**7**		(40,713)		(50,000)
PROVISIONS FOR LIABILITIES					
Provisions For Charges			(212)		(212)
NET ASSETS			262,621		122,053
CAPITAL AND RESERVES					
Called up share capital	**8**		2		2
Profit and Loss Account			262,619		122,051
SHAREHOLDERS' FUNDS			262,621		122,053

For the year ending 29 April 2022 the company was entitled to exemption from audit 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 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

Mr Jeffrey Barnett

Director
26th January 2023

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

1. Accounting Policies

1.1. Basis of Preparation of Financial Statements

The financial statements are prepared under the historical cost convention and in accordance with the FRS 102 Section 1A Small Entities - The Financial Reporting Standard applicable in the UK and Republic of Ireland and the Companies Act 2006.

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. Intangible Fixed Assets and Amortisation - Intellectual Property

Intellectual property assets are .... It is amortised to the profit and loss account over its estimated economic life of .... years.

1.4. 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:

Computer Equipment	33% Straight Line

1.5. 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 years 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 assets reflect 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.

2. Average Number of Employees

Average number of employees, including directors, during the year was as follows: 5 (2021: 5)

3. Intangible Assets

	Intellectual Property
	£
Cost	
As at 30 April 2021	-
Additions	12,240
As at 29 April 2022	12,240
Amortisation	
As at 30 April 2021	-
Provided during the period	2,448
As at 29 April 2022	2,448
Net Book Value	
As at 29 April 2022	9,792
As at 30 April 2021	-

4. Tangible Assets

	Computer Equipment
	£
Cost	
As at 30 April 2021	2,217
Additions	538
As at 29 April 2022	2,755
Depreciation	
As at 30 April 2021	1,371
Provided during the period	1,541
As at 29 April 2022	2,912
Net Book Value	
As at 29 April 2022	(157)
As at 30 April 2021	846

5. Debtors

	2022	2021
	£	£
Due within one year		
Trade debtors	236,208	360,286
Other debtors	271,629	217,938
Corporation tax recoverable assets	-	8,715
VAT	3,624	2,924
Net wages	626	-
Called up share capital not paid	2	2
	512,089	589,865

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

	2022	2021
	£	£
Trade creditors	22,618	164,166
Corporation tax	35,284	13,852
Other taxes and social security	3,270	3,270
Net wages	-	12,369
Other creditors	211,243	474,479
	272,415	668,136

7. **Creditors: Amounts Falling Due After More Than One Year**

	2022	2021
	£	£
Bank loans	40,713	50,000
	40,713	50,000

8. **Share Capital**

	2022	2021
Called Up Share Capital not Paid	2	2
Amount of Allotted, Called Up Share Capital	2	2

9. **General Information**

Hancock And Bentley Limited is a private company, limited by shares, incorporated in England & Wales, registered number 08255601 . The registered office is 2 Bleinheim Terrace, Leeds, LS2 9JG.

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.