

**ABBREVIATED UNAUDITED ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2016**

**FOR**

**BENTLEY AUTO & TYRE CENTRE LTD**

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**FOR THE YEAR ENDED 31 MARCH 2016**

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**BENTLEY AUTO & TYRE CENTRE LTD**

**COMPANY INFORMATION**  
**FOR THE YEAR ENDED 31 MARCH 2016**

**DIRECTOR:** L A Bowers

**SECRETARY:** Mrs E L Bowers

**REGISTERED OFFICE:** Unit 4C Plough Road Centre  
Great Bentley  
Colchester  
Essex  
CO7 8LG

**REGISTERED NUMBER:** 08434905 (England and Wales)

**ACCOUNTANTS:** Richard Sexton & Co  
Chartered Accountants  
St Margarets  
3 Manor Road  
Colchester  
Essex  
CO3 3LU

**ABBREVIATED BALANCE SHEET**  
**31 MARCH 2016**

	Notes	2016 £	£	2015 £	£
<b>FIXED ASSETS</b>					
Intangible assets	2		7,000		8,000
Tangible assets	3		<u>21,135</u>		<u>22,758</u>
			28,135		30,758
<b>CURRENT ASSETS</b>					
Stocks		8,146		3,366	
Debtors		6,157		6,716	
Cash at bank		<u>37,151</u>		<u>34,510</u>	
		51,454		44,592	
<b>CREDITORS</b>					
Amounts falling due within one year	4	<u>56,168</u>		<u>53,306</u>	
<b>NET CURRENT LIABILITIES</b>			<u>(4,714)</u>		<u>(8,714)</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			23,421		22,044
<b>CREDITORS</b>					
Amounts falling due after more than one year	4		(9,931)		(13,903)
<b>PROVISIONS FOR LIABILITIES</b>			<u>(4,050)</u>		<u>(4,470)</u>
<b>NET ASSETS</b>			<u>9,440</u>		<u>3,671</u>
<b>CAPITAL AND RESERVES</b>					
Called up share capital	5		100		100
Profit and loss account			<u>9,340</u>		<u>3,571</u>
<b>SHAREHOLDERS' FUNDS</b>			<u>9,440</u>		<u>3,671</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2016.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2016 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 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.
- (b)

**ABBREVIATED BALANCE SHEET - continued**  
**31 MARCH 2016**

The abbreviated accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

The financial statements were approved by the director on 29 July 2016 and were signed by:

L A Bowers - Director

**NOTES TO THE ABBREVIATED ACCOUNTS**  
**FOR THE YEAR ENDED 31 MARCH 2016**

**1. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

The principal accounting policies adopted in the preparation of the financial statements are set out below and have remained unchanged from the previous year and also have been consistently applied within the same accounts.

**Accounting convention**

The financial statements have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2015).

**Turnover**

Turnover represents net invoiced sales of goods, excluding value added tax.

**Goodwill**

Goodwill, being the amount paid in connection with the acquisition of a business in 2013, is being amortised evenly over its estimated useful life of ten years.

**Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life or, if held under a finance lease, over the lease term, whichever is the shorter.

Tools & equipment	- 25% on reducing balance
Office equipment	- 25% on reducing balance
Motor vehicles	- 25% on reducing balance

**Stocks**

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

**Deferred tax**

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

**Hire purchase and leasing commitments**

Assets obtained under hire purchase contracts or finance leases are capitalised in the balance sheet. Those held under hire purchase contracts are depreciated over their estimated useful lives. Those held under finance leases are depreciated over their estimated useful lives or the lease term, whichever is the shorter.

The interest element of these obligations is charged to the profit and loss account over the relevant period. The capital element of the future payments is treated as a liability.

Rentals paid under operating leases are charged to the profit and loss account on a straight line basis over the period of the lease.

**NOTES TO THE ABBREVIATED ACCOUNTS - continued**  
**FOR THE YEAR ENDED 31 MARCH 2016**

**2. INTANGIBLE FIXED ASSETS**

	Total £
<b>COST</b>	
At 1 April 2015 and 31 March 2016	<u>10,000</u>
<b>AMORTISATION</b>	
At 1 April 2015	2,000
Amortisation for year	<u>1,000</u>
At 31 March 2016	<u>3,000</u>
<b>NET BOOK VALUE</b>	
At 31 March 2016	<u>7,000</u>
At 31 March 2015	<u>8,000</u>

**3. TANGIBLE FIXED ASSETS**

	Total £
<b>COST</b>	
At 1 April 2015	30,777
Additions	<u>5,424</u>
At 31 March 2016	<u>36,201</u>
<b>DEPRECIATION</b>	
At 1 April 2015	8,019
Charge for year	<u>7,047</u>
At 31 March 2016	<u>15,066</u>
<b>NET BOOK VALUE</b>	
At 31 March 2016	<u>21,135</u>
At 31 March 2015	<u>22,758</u>

**4. CREDITORS**

Creditors include an amount of £ 13,903 (2015 - £ 17,875 ) for which security has been given.

**5. CALLED UP SHARE CAPITAL**

Allotted, issued and fully paid:

Number:	Class:	Nominal value:	2016 £	2015 £
100	Ordinary	£1	<u>100</u>	<u>100</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.