

COMPANY REGISTRATION NUMBER NI028786

**BENTLEY INSTRUMENT COMPANY LIMITED**

**ABBREVIATED ACCOUNTS**

**31 DECEMBER 2015**

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COMPANIES HOUSE

# **BENTLEY INSTRUMENT COMPANY LIMITED**

## **ABBREVIATED ACCOUNTS**

**Year ended 31 December 2015**

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## **INDEPENDENT AUDITOR'S REPORT TO BENTLEY INSTRUMENT COMPANY LIMITED**

**UNDER SECTION 449 OF THE COMPANIES ACT 2006**

We have examined the abbreviated accounts which comprise the Balance Sheet and the related notes, together with the accounts of Bentley Instrument Company Limited for the year ended 31 December 2015 prepared under Section 396 of the Companies Act 2006.

This report is made solely to the company, in accordance with Section 449 of the Companies Act 2006. Our work has been undertaken so that we might state to the company those matters we are required to state to it in a special auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company for our work, for this report, or for the opinions we have formed.

### **RESPECTIVE RESPONSIBILITIES OF DIRECTORS AND AUDITOR**

The directors are responsible for preparing the abbreviated accounts in accordance with Section 444 of the Companies Act 2006. It is our responsibility to form an independent opinion as to whether the company is entitled to deliver abbreviated accounts to the Registrar of Companies and whether the abbreviated accounts have been properly prepared in accordance with the regulations made under that section and to report our opinion to you.

We conducted our work in accordance with Bulletin 2008/4 issued by the Auditing Practices Board. In accordance with that Bulletin we have carried out the procedures we consider necessary to confirm, by reference to the financial statements, that the company is entitled to deliver abbreviated accounts and that the abbreviated accounts are properly prepared.

### **OPINION**

In our opinion the company is entitled to deliver abbreviated accounts prepared in accordance with Section 444(3) of the Companies Act 2006, and the abbreviated accounts have been properly prepared in accordance with the regulations made under that section.

NOEL WILLIAMS (Senior Statutory Auditor)  
For and on behalf of  
KILSBY & WILLIAMS LLP  
Chartered Accountants & Statutory Auditor

Cedar House  
Hazell Drive  
Newport  
NP10 8FY

30/09/16

# BENTLEY INSTRUMENT COMPANY LIMITED

## ABBREVIATED BALANCE SHEET

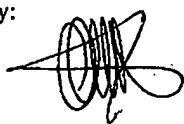
31 December 2015

	Note	2015 £	2014 £
<b>FIXED ASSETS</b>	<b>2</b>		
Intangible assets		1	1
Tangible assets		8,997	11,538
		<u>8,998</u>	<u>11,539</u>
<b>CURRENT ASSETS</b>			
Stocks		9,933	16,610
Debtors		326,003	314,396
Cash at bank and in hand		90,836	77,166
		<u>426,772</u>	<u>408,172</u>
<b>CREDITORS: Amounts falling due within one year</b>		<u>(62,351)</u>	<u>(66,611)</u>
<b>NET CURRENT ASSETS</b>		<u>364,421</u>	<u>341,561</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>373,419</u>	<u>353,100</u>
<b>PROVISIONS FOR LIABILITIES</b>		-	(462)
		<u>373,419</u>	<u>352,638</u>
<b>CAPITAL AND RESERVES</b>			
Called up equity share capital	3	2	2
Profit and loss account		373,417	352,636
<b>SHAREHOLDERS' FUNDS</b>		<u>373,419</u>	<u>352,638</u>

These abbreviated accounts have been prepared in accordance with the special provisions applicable to companies subject to the small companies regime.

These abbreviated accounts were approved by the directors and authorised for issue on 29/9/16, and are signed on their behalf by:

Mr O E M Conger  
Director



Company Registration Number: NI028786

The notes on pages 3 to 5 form part of these abbreviated accounts.

# **BENTLEY INSTRUMENT COMPANY LIMITED**

## **NOTES TO THE ABBREVIATED ACCOUNTS**

**Year ended 31 December 2015**

### **1. ACCOUNTING POLICIES**

#### **Basis of accounting**

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

#### **Turnover**

The turnover shown in the profit and loss account represents amounts invoiced during the year, exclusive of Value Added Tax.

In respect of long-term contracts and contracts for on-going services, turnover represents the value of work done in the year, including estimates of amounts not invoiced. Turnover in respect of long-term contracts and contracts for on-going services is recognised by reference to the stage of completion.

#### **Fixed assets**

All fixed assets are initially recorded at cost.

#### **Depreciation**

Depreciation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful economic life of that asset as follows:

Plant & Machinery	-	10% Straight line
Office Equipment\Computer Equipment	-	20%/25% Straight line
Motor Vehicles	-	25% Straight line

#### **Stocks**

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

#### **Hire purchase agreements**

Assets held under hire purchase agreements are capitalised and disclosed under tangible fixed assets at their fair value. The capital element of the future payments is treated as a liability and the interest is charged to the profit and loss account on a straight line basis.

#### **Finance lease agreements**

Where the company enters into a lease which entails taking substantially all the risks and rewards of ownership of an asset, the lease is treated as a finance lease. The asset is recorded in the balance sheet as a tangible fixed asset and is depreciated in accordance with the above depreciation policies. Future instalments under such leases, net of finance charges, are included within creditors. Rentals payable are apportioned between the finance element, which is charged to the profit and loss account on a straight line basis, and the capital element which reduces the outstanding obligation for future instalments.

# BENTLEY INSTRUMENT COMPANY LIMITED

## NOTES TO THE ABBREVIATED ACCOUNTS

Year ended 31 December 2015

### 1. ACCOUNTING POLICIES (*continued*)

#### Deferred taxation

Deferred tax arises as a result of including items of income and expenditure in taxation computations in periods different from those in which they are included in the company's accounts. Deferred tax is provided in full on timing differences which result in an obligation to pay more (or less) tax at a future date, at the average tax rates that are expected to apply when the timing differences reverse, based on current tax rates and laws.

#### Foreign currencies

Assets and liabilities in foreign currencies are translated into sterling at the rates of exchange ruling at the balance sheet date. Transactions in foreign currencies are translated into sterling at the rate of exchange ruling at the date of the transaction. Exchange differences are taken into account in arriving at the operating profit.

#### Financial instruments

Financial instruments are classified and accounted for, according to the substance of the contractual arrangement, as either financial assets, financial liabilities or equity instruments. An equity instrument is any contract that evidences a residual interest in the assets of the company after deducting all of its liabilities.

### 2. FIXED ASSETS

	Intangible Assets £	Tangible Assets £	Total £
<b>COST</b>			
At 1 January 2015	1	70,948	70,949
Additions	-	2,636	2,636
At 31 December 2015	<u>1</u>	<u>73,584</u>	<u>73,585</u>
<b>DEPRECIATION</b>			
At 1 January 2015	-	59,410	59,410
Charge for year	-	5,177	5,177
At 31 December 2015	<u>-</u>	<u>64,587</u>	<u>64,587</u>
<b>NET BOOK VALUE</b>			
At 31 December 2015	<u>1</u>	<u>8,997</u>	<u>8,998</u>
At 31 December 2014	<u>1</u>	<u>11,538</u>	<u>11,539</u>

# BENTLEY INSTRUMENT COMPANY LIMITED

## NOTES TO THE ABBREVIATED ACCOUNTS

Year ended 31 December 2015

### 3. SHARE CAPITAL

#### Authorised share capital:

	2015	2014
	£	£
10,000 Ordinary shares of £1 each	<u>10,000</u>	<u>10,000</u>

#### Allotted, called up and fully paid:

	2015		2014	
	No.	£	No.	£
Ordinary shares of £1 each	<u>2</u>	<u>2</u>	<u>2</u>	<u>2</u>

### 4. ULTIMATE PARENT COMPANY

In the opinion of the directors, the company's ultimate parent company is Rototherm Group Limited, a company registered in England and Wales. The parent undertaking of the largest and smallest group which includes the company and for which group accounts are prepared is Rototherm Group Limited. Copies of the group financial statements of Rototherm Group Limited can be obtained from Companies House, Crown Way, Maindy, Cardiff, CF4 3UZ.