

BENTLEY COUNTRY PARK LIMITED
ABBREVIATED ACCOUNTS
FOR THE YEAR ENDED
31 DECEMBER 2012



LB GROUP
Chartered Accountants & Statutory Auditor
82 East Hill
Colchester
Essex
CO1 2QW

BENTLEY COUNTRY PARK LIMITED

ABBREVIATED ACCOUNTS

YEAR ENDED 31 DECEMBER 2012

CONTENTS	PAGE
Independent auditor's report to the company	1
Abbreviated balance sheet	2
Notes to the abbreviated accounts	3

BENTLEY COUNTRY PARK LIMITED
INDEPENDENT AUDITOR'S REPORT TO BENTLEY COUNTRY PARK
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 financial statements of Bentley Country Park Limited for the year ended 31 December 2012 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.

BASIS OF OPINION

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 to be delivered 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.



RICHARD FRANCIS BA FCA (Senior
Statutory Auditor)
For and on behalf of
LB GROUP
Chartered Accountants
& Statutory Auditor

82 East Hill
Colchester
Essex
CO1 2QW

9/8/2013

BENTLEY COUNTRY PARK LIMITED

ABBREVIATED BALANCE SHEET

31 DECEMBER 2012

	Note	2012 £	2011 £
FIXED ASSETS	2		
Tangible assets		1,547,389	1,309,276
CURRENT ASSETS			
Stocks		3,683	2,115
Debtors		95,149	49,608
Cash at bank and in hand		805,832	957,539
		904,664	1,009,262
CREDITORS Amounts falling due within one year		689,530	651,729
NET CURRENT ASSETS		215,134	357,533
TOTAL ASSETS LESS CURRENT LIABILITIES		1,762,523	1,666,809
PROVISIONS FOR LIABILITIES		32,400	7,000
		1,730,123	1,659,809
CAPITAL AND RESERVES			
Called-up equity share capital	4	100	100
Profit and loss account		1,730,023	1,659,709
SHAREHOLDERS' FUNDS		1,730,123	1,659,809

These abbreviated accounts have been prepared in accordance with the special provisions for small companies under Part 15 of the Companies Act 2006

These abbreviated accounts were approved by the directors and authorised for issue on 9-8-2013, and are signed on their behalf by


MRS J HARRIES

Company Registration Number 00768430

The notes on pages 3 to 4 form part of these abbreviated accounts

BENTLEY COUNTRY PARK LIMITED
NOTES TO THE ABBREVIATED ACCOUNTS
YEAR ENDED 31 DECEMBER 2012

1 ACCOUNTING POLICIES

Basis of accounting

The financial statements have been prepared under the historical cost convention, and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008)

Turnover

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

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	- 20% reducing balance
Fixtures & Fittings	- 20% reducing balance
Motor Vehicles	- 25% reducing balance

No depreciation has been provided on the freehold land

Depreciation is provided on freehold buildings at an annual rate of 2% or 4% calculated to write down the full costs over the estimated useful life

Stocks

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

Pension costs

The company operates a defined contribution pension scheme for employees. The assets of the scheme are held separately from those of the company. The annual contributions payable are charged to the profit and loss account.

Deferred taxation

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date where transactions or events have occurred at that date that will result in an obligation to pay more, or a right to pay less or to receive more tax, with the following exceptions

Provision is made for tax on gains arising from the revaluation (and similar fair value adjustments) of fixed assets, and gains on disposal of fixed assets that have been rolled over into replacement assets, only to the extent that, at the balance sheet date, there is a binding agreement to dispose of the assets concerned. However, no provision is made where, on the basis of all available evidence at the balance sheet date, it is more likely than not that the taxable gain will be rolled over into replacement assets and charged to tax only where the replacement assets are sold.

BENTLEY COUNTRY PARK LIMITED

NOTES TO THE ABBREVIATED ACCOUNTS

YEAR ENDED 31 DECEMBER 2012

1 ACCOUNTING POLICIES *(continued)*

Deferred tax assets are recognised only to the extent that the directors consider that it is more likely than not that there will be suitable taxable profits from which the future reversal of the underlying timing differences can be deducted

Deferred tax is measured on an undiscounted basis at the tax rates that are expected to apply in the periods in which timing differences reverse, based on tax rates and laws enacted or substantively enacted at the balance sheet date

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

	Tangible Assets £
COST	
At 1 January 2012	2,228,517
Additions	<u>283,689</u>
At 31 December 2012	<u>2,512,206</u>
DEPRECIATION	
At 1 January 2012	919,241
Charge for year	<u>45,576</u>
At 31 December 2012	<u>964,817</u>
NET BOOK VALUE	
At 31 December 2012	<u>1,547,389</u>
At 31 December 2011	<u>1,309,276</u>

3 ULTIMATE CONTROLLING PARTY

The company is controlled by the Trustees of the T W Harries Will Trust of which Mrs J I Harries is a life tenant. The T W Harries Will Trust owns 100% of the issued share capital of the company.

4 SHARE CAPITAL

Allotted, called up and fully paid

	2012		2011	
	No	£	No	£
100 Ordinary shares of £1 each	<u>100</u>	<u>100</u>	<u>100</u>	<u>100</u>