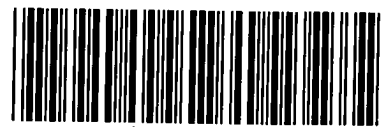


Registration number 00399865

Bentland Farms Limited
Abbreviated accounts
for the year ended 30 September 2016

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Bentland Farms Limited

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Bentland Farms Limited**Abbreviated balance sheet
as at 30 September 2016**

	Notes	2016 £	£	2015 £	£
Fixed assets					
Tangible assets	3	105,558		121,859	
Investments	3	14,603		115,581	
		<u>120,161</u>		<u>237,440</u>	
Current assets					
Stocks		48,978		40,228	
Debtors		82,632		136,303	
Cash at bank and in hand		82,035		53,321	
		<u>213,645</u>		<u>229,852</u>	
Creditors: amounts falling due within one year		<u>(33,103)</u>		<u>(88,634)</u>	
Net current assets		<u>180,542</u>		<u>141,218</u>	
Net assets		<u>300,703</u>		<u>378,658</u>	
Capital and reserves					
Called up share capital	4	5,000		5,000	
Profit and loss account		295,703		373,658	
Shareholders' funds		<u>300,703</u>		<u>378,658</u>	

The directors' statements required by Sections 475(2) and (3) are shown on the following page which forms part of this Balance Sheet.

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

Bentland Farms Limited

Abbreviated balance sheet (continued)

**Directors' statements required by Sections 475(2) and (3)
for the year ended 30 September 2016**

For the year ended 30 September 2016 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

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

These accounts were approved by the directors on 27 June 2017, and are signed on their behalf by:



G.Y. Mackie

Director

Registration number 00399865

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

Bentland Farms Limited

Notes to the abbreviated financial statements for the year ended 30 September 2016

1. Accounting policies

1.1. Accounting convention

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

1.2. Turnover

Turnover represents the total value, excluding value added tax, of sales of goods and services made during the year and derives from the provision of goods falling within the company's ordinary activities.

1.3. Tangible fixed assets and depreciation

Depreciation is provided at rates calculated to write off the cost less residual value of each asset over its expected useful life, as follows:

Leasehold properties	-	Straight line over the life of the lease
Plant and machinery	-	20% reducing balance
Fixtures, fittings and equipment	-	25% reducing balance

1.4. Leasing

Rentals payable under operating leases are charged against income on a straight line basis over the lease term.

1.5. Investments

Fixed asset investments are stated at cost less provision for permanent diminution in value.

1.6. Stock

Stock is valued at the lower of cost and net realisable value.

1.7. Pensions

The pension costs charged in the financial statements represent the contribution payable by the company during the year.

Bentland Farms Limited

Notes to the abbreviated financial statements for the year ended 30 September 2016

..... continued

2. Prior year adjustments

The accounts have been restated to incorporate the impact of a misclassification of a pension contribution as a fixed asset investment. The change has resulted in profits available for distribution at 30 September 2016 decreasing after tax by £83,983.

Summary of the prior year accounting impact:	£
Increase in Administrative Expenses - Pension Contributions	(100,000)
Decrease in Creditors - Corporation tax	16,017
Prior year adjustment - decrease in distributable profits	<u>(83,983)</u>

3. Fixed assets

	Tangible fixed assets £	Investments £	Total £
Cost or valuation			
At 1 October 2015	434,476	115,581	550,057
Additions	6,129	-	6,129
Revaluation	-	(100,000)	(100,000)
Disposals	(1,200)	(978)	(2,178)
At 30 September 2016	<u>439,405</u>	<u>14,603</u>	<u>454,008</u>
Depreciation and			
At 1 October 2015	312,617	-	312,617
On disposals	(720)	-	(720)
Charge for year	21,950	-	21,950
At 30 September 2016	<u>333,847</u>	<u>-</u>	<u>333,847</u>
Net book values			
At 30 September 2016	<u>105,558</u>	<u>14,603</u>	<u>120,161</u>
At 30 September 2015	<u>121,859</u>	<u>115,581</u>	<u>237,440</u>

Bentland Farms Limited

Notes to the abbreviated financial statements for the year ended 30 September 2016

..... continued

4. Share capital	2016	2015
	£	£
Allotted, called up and fully paid		
5,000 Ordinary shares of £1 each	5,000	5,000
	<u> </u>	<u> </u>
Equity Shares		
5,000 Ordinary shares of £1 each	5,000	5,000
	<u> </u>	<u> </u>

5. Transactions with directors

Advances to directors

The following directors had interest free loans during the year:

	Amount owing	
	2016	2015
	£	£
G.Y. Mackie	3,340	702
	<u> </u>	<u> </u>