

Registered number
04034290

Benchmark Business Training Limited

Filleted Accounts

29 February 2020

Benchmark Business Training Limited**Registered number:** 04034290**Balance Sheet****as at 29 February 2020**

	Notes	2020	2019
		£	£
Fixed assets			
Intangible assets	2	1	1
Tangible assets	3	-	905
		<u>1</u>	<u>906</u>
Current assets			
Debtors	4	772	1,847
Cash at bank and in hand		2,816	17,431
		<u>3,588</u>	<u>19,278</u>
Creditors: amounts falling due within one year	5	(1,038)	(7,873)
Net current assets		<u>2,550</u>	<u>11,405</u>
Net assets		<u><u>2,551</u></u>	<u><u>12,311</u></u>
Capital and reserves			
Called up share capital		2	2
Profit and loss account		2,549	12,309
Shareholders' funds		<u><u>2,551</u></u>	<u><u>12,311</u></u>

The directors are satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit in accordance with section 476 of the Act.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The accounts have been prepared and delivered in accordance with the special provisions applicable to companies subject to the small companies regime. The profit and loss account has not been delivered to the Registrar of Companies.

Neil Honeybone

Director

Approved by the board on 16 March 2020

Benchmark Business Training Limited
Notes to the Accounts
for the period from 1 August 2019 to 29 February 2020

1 Accounting policies

Basis of preparation

The accounts have been prepared under the historical cost convention and in accordance with FRS 102, The Financial Reporting Standard applicable in the UK and Republic of Ireland (as applied to small entities by section 1A of the standard).

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 from the sale of goods is recognised when the significant risks and rewards of ownership of the goods have transferred to the buyer. 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.

Intangible fixed assets

Intangible fixed assets are measured at cost less accumulative amortisation and any accumulative impairment losses.

Tangible fixed assets

Tangible fixed assets are measured at cost less accumulative depreciation and any accumulative impairment losses. Depreciation is provided on all tangible fixed assets, other than freehold land, at rates calculated to write off the cost, less estimated residual value, of each asset evenly over its expected useful life, as follows:

Freehold buildings	over 50 years
Leasehold land and buildings	over the lease term
Plant and machinery	over 5 years
Fixtures, fittings, tools and equipment	over 5 years

2 Intangible fixed assets **£**

Goodwill:

Cost

At 1 August 2019	124,500
At 29 February 2020	<u>124,500</u>

Amortisation

At 1 August 2019	124,499
At 29 February 2020	<u>124,499</u>

Net book value

At 29 February 2020	<u>1</u>
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Goodwill is being written off in equal annual instalments over its estimated economic life of 5 years.

3 Tangible fixed assets

	Plant and machinery etc £
Cost	
At 1 August 2019	1,131
Disposals	(1,131)
At 29 February 2020	-
Depreciation	
At 1 August 2019	226
On disposals	(226)
At 29 February 2020	-
Net book value	
At 29 February 2020	-
At 31 July 2019	905

4 Debtors	2020 £	2019 £
Trade debtors	-	1,847
Other debtors	772	-
	<u>772</u>	<u>1,847</u>

5 Creditors: amounts falling due within one year	2020 £	2019 £
Trade creditors	450	4,623
Taxation and social security costs	588	3,250
	<u>1,038</u>	<u>7,873</u>

6 Other information

Benchmark Business Training Limited is a private company limited by shares and incorporated in England. Its registered office is:

9 Spencer Road
Poole
BH13 7ET

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.