

Registration number 0434090

Wentworth Hotel Limited

Abbreviated Accounts

for the Year Ended 31 December 2010

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Wentworth Hotel Limited
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**Independent Auditor's Report to the Members of
Wentworth Hotel Limited
Under section 449 of the Companies Act 2006**

We have examined the abbreviated accounts set out on pages 2 to 5 together with the financial statements of Wentworth Hotel Limited for the year ended 31 December 2010 prepared under section 396 of the Companies Act 2006

This report is made solely to the company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the company's members those matters we are required to state to them in an 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 and the company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Respective responsibilities of directors and auditors

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 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.



Paul Clegg FCA (Senior Statutory Auditor)
For and on behalf of Paul Clegg & Company, Statutory Auditors

Riverside Offices
Second Floor, 26 St Georges Quay
Lancaster
LA1 1RD

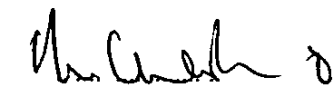
Date 15 September 2011

Wentworth Hotel Limited
(Registration number: 0434090)
Abbreviated Balance Sheet at 31 December 2010

	Note	2010 £	2009 £
Fixed assets			
Tangible fixed assets	2	<u>1,525,589</u>	<u>1,582,209</u>
Current assets			
Stocks		16,514	17,183
Debtors		79,523	61,833
Investments		3,599,876	4,238,334
Cash at bank and in hand		<u>339,559</u>	<u>184,723</u>
		4,035,472	4,502,073
Creditors Amounts falling due within one year		<u>(971,123)</u>	<u>(684,301)</u>
Net current assets		<u>3,064,349</u>	<u>3,817,772</u>
Total assets less current liabilities		4,589,938	5,399,981
Provisions for liabilities		<u>(165,679)</u>	<u>(158,895)</u>
Net assets		<u>4,424,259</u>	<u>5,241,086</u>
Capital and reserves			
Called up share capital	3	21,002	21,002
Profit and loss account		<u>4,403,257</u>	<u>5,220,084</u>
Shareholders' funds		<u>4,424,259</u>	<u>5,241,086</u>

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime and in accordance with the Financial Reporting Standard for Smaller Entities (effective 2008)

Approved by the Board on 14/9/11 and signed on its behalf by



Mr Michael George Ashby Pritt
Chairman

Wentworth Hotel Limited

Notes to the Abbreviated Accounts for the Year Ended 31 December 2010

1 Accounting policies

Basis of preparation

The full financial statements, from which these abbreviated accounts have been extracted, have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008)

Turnover

Turnover represents amounts chargeable, net of value added tax, in respect of the sale of goods and services to customers

Government grants

The company has received grants of a revenue nature which are recognised as income in the same periods as the expenditure to which they relate

Depreciation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows

Asset class	Depreciation method and rate
Buildings	2% on straight line basis
Fixtures and fittings	15% on reducing balance basis
Office equipment	25% on straight line basis
Motor vehicles	25% on reducing balance basis

Current asset investments

Current asset investments are included at the lower of cost and net realisable value

Stocks, work in progress and long-term contracts

Stock is valued at the lower of cost and net realisable value, after due regard for obsolete and slow moving stocks. Net realisable value is based on selling price less anticipated costs to completion and selling costs

Deferred tax

Deferred tax is recognised, without discounting, in respect of all timing differences between the treatment of certain items for taxation and accounting purposes, which have arisen but not reversed by the balance sheet date, except as required by the FRSSE

Deferred tax is measured at the rates that are expected to apply in the periods when the timing differences are expected to reverse, based on the tax rates and law enacted at the balance sheet date

Financial instruments

Financial instruments are classified and accounted for, according to the substance of the contractual arrangement, as 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. Where shares are issued, any component that creates a financial liability of the company is presented as a liability in the balance sheet. The corresponding dividends relating to the liability component are charged as interest expense in the profit and loss account.

Wentworth Hotel Limited

Notes to the Abbreviated Accounts for the Year Ended 31 December 2010

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Employee Benefit Trusts (EBTs)

Trusts have been established for the benefit of company employees and certain of their dependants. Monies held in these trusts are held by independent trustees and managed at their discretion.

Where the company retains future economic benefit from, and has de facto control of the assets and liabilities of the trust, they are accounted for as assets and liabilities of the company until the earlier of the date that an allocation of trust funds to employees in respect of past services is declared and the date that assets of the trust vest in identified individuals.

Where monies held in a trust are determined by the company on the basis of employees' past services to the business and the company can obtain no future economic benefit from those monies, such monies, whether in the trust or accrued for by the company are charged to the profit and loss account in the period to which they relate.

Pensions

The company contributes to the personal pension schemes of certain employees. Contributions are recognised in the profit and loss account in the period in which they become payable.

2 Fixed assets

	Tangible assets £	Total £
Cost		
At 1 January 2010	3,155,989	3,155,989
Additions	58,575	58,575
At 31 December 2010	<u>3,214,564</u>	<u>3,214,564</u>
Amortisation		
At 1 January 2010	1,573,780	1,573,780
Charge for the year	115,195	115,195
At 31 December 2010	<u>1,688,975</u>	<u>1,688,975</u>
Net book value		
At 31 December 2010	<u>1,525,589</u>	<u>1,525,589</u>
At 31 December 2009	<u>1,582,209</u>	<u>1,582,209</u>

3 Share capital

Allotted, called up and fully paid shares

	2010		2009	
	No.	£	No.	£
Ordinary shares of £1 each	<u>21,002</u>	<u>21,002</u>	<u>21,002</u>	<u>21,002</u>

Wentworth Hotel Limited

Notes to the Abbreviated Accounts for the Year Ended 31 December 2010

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4 Control

The company is controlled by M G A Pritt, director, who owns a majority of the issued share capital