

**BENTLEY MOBILITY SERVICES LIMITED  
UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 SEPTEMBER 2018**

Yates & Co (Accountants) Limited

Chartered Certified Accountants

**Bentley Mobility Services Limited**  
**Unaudited Financial Statements**  
**For The Year Ended 30 September 2018**

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**Bentley Mobility Services Limited**  
**Balance Sheet**  
**As at 30 September 2018**

**Registered number:** 07326478

	Notes	2018		2017	
		£	£	£	£
<b>FIXED ASSETS</b>					
Intangible Assets	<a href="#">4</a>		79,336		90,669
Tangible Assets	<a href="#">5</a>		28,170		36,552
			107,506		127,221
<b>CURRENT ASSETS</b>					
Stocks	<a href="#">6</a>	28,231		23,088	
Debtors	<a href="#">7</a>	168,837		163,597	
Cash at bank and in hand		46,805		14,399	
		243,873		201,084	
<b>Creditors: Amounts Falling Due Within One Year</b>	<a href="#">8</a>		(279,531 )		(257,387 )
<b>NET CURRENT ASSETS (LIABILITIES)</b>			(35,658 )		(56,303 )
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			71,848		70,918
<b>Creditors: Amounts Falling Due After More Than One Year</b>	<a href="#">9</a>		(5,228 )		(11,019 )
<b>NET ASSETS</b>			66,620		59,899
<b>CAPITAL AND RESERVES</b>					
Called up share capital	<a href="#">11</a>		100		100
Profit and Loss Account			66,520		59,799
<b>SHAREHOLDERS' FUNDS</b>			66,620		59,899

**Bentley Mobility Services Limited**  
**Balance Sheet (continued)**  
**As at 30 September 2018**

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For the year ending 30 September 2018 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

**Director's responsibilities**

- The member has not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.
- The director acknowledges his responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.
- These accounts have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies' regime.
- The company has taken advantage of section 444(1) of the Companies Act 2006 and opted not to deliver to the registrar a copy of the company's Profit and Loss Account.

On behalf of the board

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**Mr Richard Selfe**

**29/06/2019**

The notes on pages 3 to 7 form part of these financial statements.

**Bentley Mobility Services Limited  
Notes to the Financial Statements  
For The Year Ended 30 September 2018**

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**1. Accounting Policies**

**1.1. Basis of Preparation of Financial Statements**

The financial statements are prepared under the historical cost convention and in accordance with the FRS 102 Section 1A Small Entities - The Financial Reporting Standard applicable in the UK and Republic of Ireland and the Companies Act 2006.

**1.2. Turnover**

Turnover comprises the invoiced value of goods and services supplied by the company, net of Value Added Tax and trade discounts.

**1.3. Intangible Fixed Assets and Amortisation - Goodwill**

Goodwill is the difference between amounts paid on the acquisition of a business and the fair value of the separable net assets. It is amortised to profit and loss account over its estimated economic life of 15 years.

**1.4. Tangible Fixed Assets and Depreciation**

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost of the fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Motor Vehicles	25% on reducing balance
Fixtures & Fittings	25% on reducing balance

**1.5. Leasing and Hire Purchase Contracts**

Assets obtained under hire purchase contracts and finance leases are capitalised as tangible fixed assets. Assets acquired under finance leases are depreciated over the shorter of the lease term and their useful lives. Assets acquired under hire purchase contracts are depreciated over their useful lives. Finance leases are those where substantially all of the benefits and risks of ownership are assumed by the company. Obligations under such agreements are included in the creditors net of the finance charge allocated to future periods. The finance element of the rental payment is charged to the profit and loss account so as to produce a constant periodic rate of charge on the net obligation outstanding in each period.

Rentals applicable to operating leases where substantially all of the benefits and risks of ownership remain with the lessor are charged to profit and loss account as incurred.

**1.6. Stocks and Work in Progress**

Stocks and work in progress are valued at the lower of cost and net realisable value after making due allowance for obsolete and slow-moving stocks. Cost includes all direct costs and an appropriate proportion of fixed and variable overheads. Work-in-progress is reflected in the accounts on a contract by contract basis by recording turnover and related costs as contract activity progresses.

**Bentley Mobility Services Limited**  
**Notes to the Financial Statements (continued)**  
**For The Year Ended 30 September 2018**

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**1.7. Taxation**

Income tax expense represents the sum of the tax currently payable and deferred tax.

The tax currently payable is based on taxable profit for the year. Taxable profit differs from profit as reported in the statement of comprehensive income because of items of income or expense that are taxable or deductible in other year and items that are never taxable or deductible. The company's liability for current tax is calculated using tax rates that have been enacted or substantively enacted by the end of the reporting period.

Average number of employees, including directors, during the year was as follows:

	2018	2017
Office and administration	3	3
Sales, marketing and distribution	1	1
Technical	4	4

Deferred tax is recognised on timing differences between the carrying amounts of assets and liabilities in the financial statements and the corresponding tax bases used in the computation of taxable profit. Deferred tax liabilities are generally recognised for all taxable timing differences. Deferred tax assets are generally recognised for all deductible temporary differences to the extent that it is probable that taxable profits will be available against which those deductible timing differences can be utilised. The carrying amount of deferred tax assets is reviewed at the end of each reporting period and reduced to the extent that it is no longer probable that sufficient taxable profits will be available to allow all or part of the asset to be recovered.

Deferred tax assets and liabilities are measured at the tax rates that are expected to apply in the period in which the liability is settled or the asset realised, based on tax rates (and tax laws) that have been enacted or substantively enacted by the end of the reporting period. Deferred tax liabilities are presented within provisions for liabilities and deferred tax assets within debtors. The measurement of deferred tax liabilities and asset reflects the tax consequences that would follow from the manner in which the Company expects, at the end of the reporting period, to recover or settle the carrying amount of its assets and liabilities.

Current or deferred tax for the year is recognised in profit or loss, except when they related to items that are recognised in other comprehensive income or directly in equity, in which case, the current and deferred tax is also recognised in other comprehensive income or directly in equity respectively.

**Bentley Mobility Services Limited**  
**Notes to the Financial Statements (continued)**  
**For The Year Ended 30 September 2018**

**4. Intangible Assets**

	<b>Goodwill</b>
	<b>£</b>
<b>Cost</b>	
As at 1 October 2017	170,000
As at 30 September 2018	<u>170,000</u>
<b>Amortisation</b>	
As at 1 October 2017	79,331
Provided during the period	<u>11,333</u>
As at 30 September 2018	<u>90,664</u>
<b>Net Book Value</b>	
As at 30 September 2018	<u>79,336</u>
As at 1 October 2017	<u>90,669</u>

**5. Tangible Assets**

	<b>Motor Vehicles</b>	<b>Fixtures &amp; Fittings</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>
<b>Cost</b>			
As at 1 October 2017	71,188	4,000	75,188
Additions	-	1,010	1,010
As at 30 September 2018	<u>71,188</u>	<u>5,010</u>	<u>76,198</u>
<b>Depreciation</b>			
As at 1 October 2017	35,916	2,720	38,636
Provided during the period	8,819	573	9,392
As at 30 September 2018	<u>44,735</u>	<u>3,293</u>	<u>48,028</u>
<b>Net Book Value</b>			
As at 30 September 2018	<u>26,453</u>	<u>1,717</u>	<u>28,170</u>
As at 1 October 2017	<u>35,272</u>	<u>1,280</u>	<u>36,552</u>

**Bentley Mobility Services Limited**  
**Notes to the Financial Statements (continued)**  
**For The Year Ended 30 September 2018**

**6. Stocks**

	<b>2018</b>	<b>2017</b>
	<b>£</b>	<b>£</b>
Stock - finished goods	5,000	10,000
Stock - work in progress	23,231	13,088
	28,231	23,088
	28,231	23,088

**7. Debtors**

	<b>2018</b>	<b>2017</b>
	<b>£</b>	<b>£</b>
<b>Due within one year</b>		
Trade debtors	134,214	131,459
Other debtors	34,623	32,138
	168,837	163,597
	168,837	163,597

**8. Creditors: Amounts Falling Due Within One Year**

	<b>2018</b>	<b>2017</b>
	<b>£</b>	<b>£</b>
Net obligations under finance lease and hire purchase contracts	5,228	9,912
Trade creditors	226,109	217,129
Other creditors	19,637	10,197
Taxation and social security	28,557	20,149
	279,531	257,387
	279,531	257,387

**9. Creditors: Amounts Falling Due After More Than One Year**

	<b>2018</b>	<b>2017</b>
	<b>£</b>	<b>£</b>
Net obligations under finance lease and hire purchase contracts	5,228	11,019
	5,228	11,019
	5,228	11,019



**Bentley Mobility Services Limited**  
**Notes to the Financial Statements (continued)**  
**For The Year Ended 30 September 2018**

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**10. Obligations Under Finance Leases and Hire Purchase**

	<b>2018</b>	<b>2017</b>
	<b>£</b>	<b>£</b>
The maturity of these amounts is as follows:		
Amounts Payable:		
Within one year	5,228	9,912
Between one and five years	5,228	11,019
	<u>10,456</u>	<u>20,931</u>
	<u>10,456</u>	<u>20,931</u>

**11. Share Capital**

	<b>2018</b>	<b>2017</b>
Allotted, Called up and fully paid	<u>100</u>	<u>100</u>

**12. General Information**

Bentley Mobility Services Limited is a private company, limited by shares, incorporated in England & Wales, registered number 07326478. The registered office is 7 St. Georges Yard, Castle Street, Farnham, Surrey, GU9 7LW.