Registered number
10623293

Country Meats Bentham Limited

Unaudited Filleted Accounts
For the Year Ended
31 March 2023

Country Meats Bentham Limited

Registered number: 10623293

Balance Sheet

as at 31 March 2023

	Notes		2023		2022
			£		£
Fixed assets					
Tangible assets	3		16,224		19,039
Current assets					
Stocks		1,000		1,000	
Debtors	4	1,576		2,600	
Cash at bank and in hand		2,893		5,809	
		5,469		9,409	
Creditors: amounts falling due within one year	5	(14,439)		(13,793)	
Net current liabilities			(8,970)		(4,384)
Total assets less current liabilities			7,254		14,655
Provisions for liabilities			(2,589)		(3,357)
Net assets			4,665		11,298
Capital and reserves					
Called up share capital			2		2
Profit and loss account			4,663		11,296
Shareholder's funds			4,665		11,298

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 member has 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.

Mr K A Matthews

Director

Approved by the board on 15 August 2023

Country Meats Bentham Limited

Notes to the Accounts

for the year ended 31 March 2023

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.

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:

Plant & machinery	15% reducing balance

Debtors

Short term debtors are measured at transaction price (which is usually the invoice price), less any impairment losses for bad and doubtful debts. Loans and other financial assets are initially recognised at transaction price including any transaction costs and subsequently measured at amortised cost determined using the effective interest method, less any impairment losses for bad and doubtful debts.

Creditors

Short term creditors are measured at transaction price (which is usually the invoice price). Loans and other financial liabilities are initially recognised at transaction price net of any transaction costs and subsequently measured at amortised cost determined using the effective interest method.

Taxation

A current tax liability is recognised for the tax payable on the taxable profit of the current and past periods. A current tax asset is recognised in respect of a tax loss that can be carried back to recover tax paid in a previous period. Deferred tax is recognised in respect of all timing differences between the recognition of income and expenses in the financial statements and their inclusion in tax assessments. Unrelieved tax losses and other deferred tax assets are recognised only to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits. Deferred tax is measured using the tax rates and laws that have been enacted or substantively enacted by the reporting date and that are expected to apply to the reversal of the timing difference, except for revalued land and investment property where the tax rate that applies to the sale of the asset is used. Current and deferred tax assets and liabilities are not discounted.

2 Employees

	2023 Number	2022 Number
Average number of persons employed by the company, including directors.	1	1

3 Tangible fixed assets

	Plant and machinery etc	Motor vehicles	Total
	£	£	£
Cost			
At 1 April 2022	23,129	3,500	26,629
Additions	475	-	475
At 31 March 2023	23,604	3,500	27,104
Depreciation			
At 1 April 2022	6,631	959	7,590
Charge for the year	2,655	635	3,290
At 31 March 2023	9,286	1,594	10,880
Net book value			
At 31 March 2023	14,318	1,906	16,224
At 31 March 2022	16,498	2,541	19,039

4 Debtors

	2023	2022
	£	£
Other debtors	1,576	2,600

Included within other debtors is a loan to K Matthews, a director, amounting to £Nil (2022 - £849). No interest is payable on the loan and the loan is repayable on demand.

5 Creditors: amounts falling due within one year

	2023	2022
	£	£
Trade creditors	13,570	12,992
Other creditors	869	801
	14,439	13,793

6 Other information

Country Meats Bentham Limited is a private company limited by shares and incorporated in England. Its registered office is:

4 Station Road

Bentham

Lancaster

Lancashire

LA2 7LF