

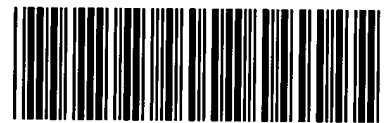
# Financial Statements

## Beacon Holdings Limited

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**For the year ended 31 December 2022**

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22/09/2023

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COMPANIES HOUSE

Company no: 04853181

## Company information

**Company registration number:** 04853181

**Registered office:** Laurel House  
Woodlands Park  
Ashton Road  
Newton-le-Willows  
WA12 0HH

**Secretary:** S Caddy

**Directors:** P J Nichols  
A Milne

**Bankers:** Royal Bank of Scotland plc  
6th Floor  
1 Spinningfields Square  
Manchester  
M3 3AP

**Solicitors:** DLA Piper  
Bridgewater House  
101 Barbirolli Square  
Manchester  
M2 3DL

## Index to the financial statements

<b>Report of the Directors</b>	3
<b>Balance sheet</b>	4
<b>Notes to the financial statements</b>	5 - 6

## Balance sheet

The Directors present their report together with the financial statements for the year ended 31 December 2022.

### **Principal activities**

The Company did not trade in the year. There has been no income and expenditure and no change has arisen in the position of the Company. Any expenses have been met by the Parent Company.

### **Directors**

The Directors in office during the year and up to the date of signature of the financial statements were as follows:

D Rattigan (resigned on 25 April 2023)

A Milne (appointed on 25 April 2023)

J Nichols (appointed on 25 April 2023)

### **Statement of Directors' responsibilities**

The Directors are responsible for preparing the Report of the Directors and the financial statements in accordance with applicable law and regulations. Company law requires the Directors to prepare financial statements for each financial year. Under that law the Directors have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable laws), including Financial Reporting Standard 101 Reduced Disclosure Framework (FRS 101). Under Company law the Directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs and profit or loss of the Company for that period. In preparing these financial statements, the Directors are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable United Kingdom accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- notify the Company's shareholders in writing about the use of disclosure exemptions, if any, of FRS 101 used in the preparation of financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Company will continue in business.

The Directors are responsible for maintaining adequate accounting records that disclose with reasonable accuracy at any time the financial position of the Company and enables them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the Company and for taking reasonable steps for the prevention and detection of fraud and other irregularities.

BY ORDER OF THE BOARD



A Milne  
Director  
4 September 2023

	Note	2022 £	2021 £
<b>Current assets</b>			
Debtors	2	2,060,581	2,060,581
		<u>2,060,581</u>	<u>2,060,581</u>
<b>Creditors : amounts falling due within one year</b>		<u>-</u>	<u>-</u>
<b>Net current assets</b>		<u>2,060,581</u>	<u>2,060,581</u>
<b>Net assets</b>		<u><u>2,060,581</u></u>	<u><u>2,060,581</u></u>
<b>Capital and reserves</b>			
Share capital	3	438	438
Profit and loss account		<u>2,060,143</u>	<u>2,060,143</u>
<b>Shareholders' funds</b>	4	<u><u>2,060,581</u></u>	<u><u>2,060,581</u></u>

The Directors are satisfied that the Company is entitled to exemption from the provisions of the Companies Act 2006 "the Act" relating to the audit of the financial statements for the year by virtue of section 477(2), and that no member or members have requested an audit pursuant to section 476(1) of the Act.

The Directors acknowledge their responsibilities for:

- ensuring that the Company keeps adequate accounting records which comply with section 386 of the Act, and
- preparing financial statements which give a true and fair view of the state of affairs of the Company as at the end of the financial year and of its profit or loss for the financial year in accordance with the requirements of section 393, and which otherwise comply with the requirements of the Act relating to financial statements, so far as applicable to the Company.

The financial statements of Beacon Holdings Limited, registered number 04853181, were approved by the Directors on 4 September 2023.



A Milne  
 Director  
**Beacon Holdings Limited**

# Notes to the financial statements

## 1 Principal accounting policies

The financial statements have been prepared under the historical cost convention and in accordance with Financial Reporting Standard 101, 'Reduced Disclosure Framework' (FRS 101) and the Companies Act 2006.

The financial statements only present information about the Company and do not contain certain information relating to the group as a whole. The Company is not required to prepare group accounts under section 400 of the Companies Act 2006 as it is a subsidiary of Nichols plc, a company incorporated in England and Wales.

The principal accounting policies of the Company are set out below. The Directors have reviewed the accounting policies in accordance with FRS 101 and considers them to be the most appropriate to the Company's circumstances.

### Going concern

The Company has no liabilities and based on there being no trading activity the Company is forecast to remain in this position for the foreseeable future. After making enquiries, the Directors have formed a judgement, at the time of approving the financial statements, that the intercompany debtor is recoverable. For this reason the Directors continue to adopt the going concern basis in preparing the financial statements.

## 2 Debtors : amounts falling due within one year

	2022 £	2021 £
Amounts owed by group undertakings	2,060,581	2,060,581
	<u>2,060,581</u>	<u>2,060,581</u>

## 3 Share capital

	2022 £	2021 £
<b>Authorised</b>		
16,380 Ordinary A shares of £0.01 each	164	164
16,380 Ordinary B shares of \$0.01 each	92	92
1,000 Ordinary C shares of £0.01 each	10	10
17,240 Ordinary deferred shares of £0.01 each	172	172
79,000 Ordinary shares of £0.01 each – unclassified	790	790
	<u>1,228</u>	<u>1,228</u>

## Notes to the financial statements (continued)

### **3 Share capital (continued)**

**Allotted, called-up and fully paid**

16,380 Ordinary A shares of £0.01 each	<b>164</b>	164
16,380 Ordinary B shares of \$0.01 each	<b>92</b>	92
1,000 Ordinary C shares of £0.01 each	<b>10</b>	10
17,240 Ordinary deferred shares of £0.01 each	<b>172</b>	172
	<b>438</b>	438

The 'A' and 'B' Ordinary shares rank pari-passu in all respects, have full voting rights and share equally in any dividend distribution and surplus on winding up. The 'C' Ordinary shares and the deferred shares carry no rights to vote at meetings, carry no entitlement to share in dividends or a surplus on winding up.

### **4 Reconciliation of movements in shareholders' funds**

	2022 £	2021 £
Profit for the financial year	-	-
Opening shareholders' funds	<b>2,060,581</b>	2,060,581
Closing shareholders' funds	<b>2,060,581</b>	2,060,581

### **5 Ultimate parent undertaking**

The ultimate parent undertaking is Nichols plc which is registered in England and Wales.

Copies of the parent undertaking's financial statements are available from the Company Secretary at Laurel House, Woodlands Park, Ashton Road, Newton-le-Willows, WA12 0HH.

The largest and smallest group for which financial statements are drawn up which incorporate the results of Beacon Holdings Limited is that headed by Nichols plc, a company incorporated in the United Kingdom.