

REGISTERED NUMBER: 06458391 (England and Wales)

Unaudited Financial Statements
for the Year Ended 31 December 2018
for
Beaumont Landscapes Holdings Limited

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for the Year Ended 31 December 2018**

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Beaumont Landscapes Holdings Limited

**Company Information
for the Year Ended 31 December 2018**

DIRECTORS: M W Lineton
S A Lineton

SECRETARY: S A Lineton

REGISTERED OFFICE: Beaumont House
Groat Drive
Aycliffe Industrial Estate
NEWTON AYCLIFFE
County Durham
DL5 6HY

REGISTERED NUMBER: 06458391 (England and Wales)

ACCOUNTANTS: Clive Owen LLP
Chartered Accountants
140 Coniscliffe Road
DARLINGTON
County Durham
DL3 7RT

Beaumont Landscapes Holdings Limited (Registered number: 06458391)

**Balance Sheet
31 December 2018**

	Notes	2018 £	£	2017 £	£
FIXED ASSETS					
Tangible assets	4		431,148		399,239
Investments	5		<u>2</u>		<u>2</u>
			431,150		399,241
CURRENT ASSETS					
Debtors	6	199,293		36,816	
Investments	7	283,589		300,000	
Cash at bank		<u>354,256</u>		<u>356,231</u>	
		837,138		693,047	
CREDITORS					
Amounts falling due within one year	8	<u>36,335</u>		<u>47,418</u>	
NET CURRENT ASSETS			<u>800,803</u>		<u>645,629</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			1,231,953		1,044,870
CREDITORS					
Amounts falling due after more than one year	9		(7,293)		(20,003)
PROVISIONS FOR LIABILITIES	11		<u>(81,918)</u>		<u>(75,089)</u>
NET ASSETS			<u>1,142,742</u>		<u>949,778</u>
CAPITAL AND RESERVES					
Called up share capital	12		110		110
Retained earnings			<u>1,142,632</u>		<u>949,668</u>
SHAREHOLDERS' FUNDS			<u>1,142,742</u>		<u>949,778</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2018.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 December 2018 in accordance with Section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for:

- (a) ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of each financial year and of its profit or loss for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

The notes form part of these financial statements

Beaumont Landscapes Holdings Limited (Registered number: 06458391)

Balance Sheet - continued
31 December 2018

The financial statements have been prepared and delivered in accordance with the provisions of Part 15 of the Companies Act 2006 relating to small companies.

In accordance with Section 444 of the Companies Act 2006, the Statement of Income and Retained Earnings has not been delivered.

The financial statements were approved by the Board of Directors on 9 August 2019 and were signed on its behalf by:

S A Lineton - Director

The notes form part of these financial statements

**Notes to the Financial Statements
for the Year Ended 31 December 2018**

1. STATUTORY INFORMATION

Beaumont Landscapes Holdings Limited is a private company, limited by shares, registered in England and Wales. The company's registered number and registered office address can be found on the Company Information page.

2. ACCOUNTING POLICIES

Basis of preparing the financial statements

These financial statements have been prepared in accordance with the provisions of Section 1A "Small Entities" of Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

There were no material departures from that standard.

The principal accounting policies adopted in the preparation of the financial statements are set out below and have remained unchanged from the previous year, and also have been consistently applied within the same accounts.

Preparation of consolidated financial statements

The financial statements contain information about Beaumont Landscapes Holdings Limited as an individual company and do not contain consolidated financial information as the parent of a group. The company is exempt under Section 399(2A) of the Companies Act 2006 from the requirements to prepare consolidated financial statements.

Related party exemption

The company has taken advantage of exemption, under the terms of Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland', not to disclose related party transactions with wholly owned subsidiaries within the group.

Turnover

Turnover represents net invoiced hiring of goods, excluding value added tax.

Income Recognition

Income is recognised when a contract for the sale of goods or services is recognised as unconditional.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life or, if held under a finance lease, over the lease term, whichever is the shorter.

Plant and machinery	- 15% on cost
Fixtures and fittings	- 15% to 33% on cost
Motor vehicles	- 20% on cost

Investments in subsidiaries

Investments in subsidiary undertakings are recognised at cost.

Financial instruments

Basic financial instruments are recognised at amortised cost with changes recognised in profit or loss.

Taxation

Taxation for the year comprises current and deferred tax. Tax is recognised in the Statement of Income and Retained Earnings, except to the extent that it relates to items recognised in other comprehensive income or directly in equity.

Current or deferred taxation assets and liabilities are not discounted.

Current tax is recognised at the amount of tax payable using the tax rates and laws that have been enacted or substantively enacted by the balance sheet date.

**Notes to the Financial Statements - continued
for the Year Ended 31 December 2018**

2. ACCOUNTING POLICIES - continued

Deferred tax

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date.

Timing differences arise from the inclusion of income and expenses in tax assessments in periods different from those in which they are recognised in financial statements. Deferred tax is measured using tax rates and laws that have been enacted or substantively enacted by the year end and that are expected to apply to the reversal of the timing difference.

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.

Hire purchase and leasing commitments

Assets obtained under hire purchase contracts or finance leases are capitalised in the balance sheet. Those held under hire purchase contracts are depreciated over their estimated useful lives. Those held under finance leases are depreciated over their estimated useful lives or the lease term, whichever is the shorter.

The interest element of these obligations is charged to profit or loss over the relevant period. The capital element of the future payments is treated as a liability.

Current investments

Investments are stated at fair value. Gains/losses are recognised in the Profit and Loss Account.

3. EMPLOYEES AND DIRECTORS

The average number of employees during the year was NIL (2017 - NIL).

4. TANGIBLE FIXED ASSETS

	Plant and machinery £	Fixtures and fittings £	Motor vehicles £	Totals £
COST OR VALUATION				
At 1 January 2018	453,843	560	290,104	744,507
Additions	139,250	-	27,508	166,758
Disposals	(76,076)	-	(15,300)	(91,376)
At 31 December 2018	<u>517,017</u>	<u>560</u>	<u>302,312</u>	<u>819,889</u>
DEPRECIATION				
At 1 January 2018	200,256	476	144,536	345,268
Charge for year	63,376	84	43,475	106,935
Eliminated on disposal	(48,162)	-	(15,300)	(63,462)
At 31 December 2018	<u>215,470</u>	<u>560</u>	<u>172,711</u>	<u>388,741</u>
NET BOOK VALUE				
At 31 December 2018	<u>301,547</u>	<u>-</u>	<u>129,601</u>	<u>431,148</u>
At 31 December 2017	<u>253,587</u>	<u>84</u>	<u>145,568</u>	<u>399,239</u>

**Notes to the Financial Statements - continued
for the Year Ended 31 December 2018**

4. TANGIBLE FIXED ASSETS - continued

Cost or valuation at 31 December 2018 is represented by:

	Plant and machinery £	Fixtures and fittings £	Motor vehicles £	Totals £
Valuation in 2008	33,000	-	54,600	87,600
Cost	<u>484,017</u>	<u>560</u>	<u>247,712</u>	<u>732,289</u>
	<u>517,017</u>	<u>560</u>	<u>302,312</u>	<u>819,889</u>

If machinery and motor vehicles had not been revalued they would have been included at the following historical cost:

	2018 £	2017 £
Cost	<u>43,065</u>	<u>50,691</u>
Aggregate depreciation	<u>43,065</u>	<u>50,691</u>

On transition, the revaluation of machinery and motor vehicles have been used as deemed cost.

Fixed assets, included in the above, which are held under hire purchase contracts are as follows:

	Plant and machinery £
COST OR VALUATION	
At 1 January 2018	122,992
Additions	26,000
Transfer to ownership	(73,000)
At 31 December 2018	<u>75,992</u>
DEPRECIATION	
At 1 January 2018	20,986
Charge for year	21,699
Transfer to ownership	(27,562)
At 31 December 2018	<u>15,123</u>
NET BOOK VALUE	
At 31 December 2018	<u>60,869</u>
At 31 December 2017	<u>102,006</u>

Notes to the Financial Statements - continued
for the Year Ended 31 December 2018

5. **FIXED ASSET INVESTMENTS**

	Shares in group undertakings £
COST	
At 1 January 2018	
and 31 December 2018	<u>2</u>
NET BOOK VALUE	
At 31 December 2018	<u>2</u>
At 31 December 2017	<u>2</u>

The company's investments at the Balance Sheet date in the share capital of companies include the following:

Garden Services (Darlington) Limited

Registered office:

Nature of business: Landscape gardeners and maintenance services

	% holding
Class of shares:	
Ordinary	100.00

6. **DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2018 £	2017 £
Trade debtors	1,140	-
Amounts due from related undertakings	193,742	31,539
Other debtors	<u>4,411</u>	<u>5,277</u>
	<u>199,293</u>	<u>36,816</u>

7. **CURRENT ASSET INVESTMENTS**

	2018 £	2017 £
Listed investments	<u>283,589</u>	<u>300,000</u>
Market value of listed investments at 31 December 2018 - £ 283,589 (2017 - £ 300,000).		

8. **CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2018 £	2017 £
Hire purchase contracts	20,835	35,335
Trade creditors	15,500	6,526
Taxation and social security	<u>-</u>	<u>5,557</u>
	<u>36,335</u>	<u>47,418</u>

9. **CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR**

	2018 £	2017 £
Hire purchase contracts	<u>7,293</u>	<u>20,003</u>

**Notes to the Financial Statements - continued
for the Year Ended 31 December 2018**

10. SECURED DEBTS

The following secured debts are included within creditors:

	2018	2017
	£	£
Hire purchase contracts	<u>27,128</u>	<u>55,338</u>

The debts are secured on the assets to which they relate.

11. PROVISIONS FOR LIABILITIES

	2018	2017
	£	£
Deferred tax	<u>81,918</u>	<u>75,089</u>
		Deferred tax
		£
Balance at 1 January 2018		75,089
Accelerated capital allowances		<u>6,829</u>
Balance at 31 December 2018		<u>81,918</u>

12. CALLED UP SHARE CAPITAL

Allotted, issued and fully paid:

Number:	Class:	Nominal value:	2018	2017
			£	£
106	A Ordinary	£1	106	106
2	B Ordinary	£1	2	2
2	C Ordinary	£1	<u>2</u>	<u>2</u>
			<u>110</u>	<u>110</u>

The A Ordinary and C Ordinary shares rank pari passu and have voting rights and the holders are entitled to exclusive rights to any dividends declared by the company save that the holders of the B Ordinary shares are entitled to the dividends declared below.

The B Ordinary shares are non-voting and the holders are entitled to 20 % of any dividends arising from the post tax profits of the subsidiary company.

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.