

Unaudited Financial Statements
for the Year Ended 31 December 2022
for
Beaumont Landscapes Holdings Limited

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for the Year Ended 31 December 2022**

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Beaumont Landscapes Holdings Limited

**Company Information
for the Year Ended 31 December 2022**

DIRECTORS: M W Lineton
S A Lineton

SECRETARY: S A Lineton

REGISTERED OFFICE: 5b East Green
Heighington
DARLINGTON
Co Durham
DL5 6PP

REGISTERED NUMBER: 06458391 (England and Wales)

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

Beaumont Landscapes Holdings Limited (Registered number: 06458391)

**Balance Sheet
31 December 2022**

	Notes	2022 £	£	2021 £	£
FIXED ASSETS					
Tangible assets	4		117,825		347,892
CURRENT ASSETS					
Debtors	5	106,696		102,424	
Investments	6	125,964		146,860	
Cash at bank		<u>381,222</u>		<u>274,305</u>	
		613,882		523,589	
CREDITORS					
Amounts falling due within one year	7	<u>77,011</u>		<u>101,473</u>	
NET CURRENT ASSETS			<u>536,871</u>		<u>422,116</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			654,696		770,008
CREDITORS					
Amounts falling due after more than one year	8		-		(37,771)
PROVISIONS FOR LIABILITIES	11		<u>(29,456)</u>		<u>(41,717)</u>
NET ASSETS			<u>625,240</u>		<u>690,520</u>
CAPITAL AND RESERVES					
Called up share capital	12		110		110
Retained earnings			<u>625,130</u>		<u>690,410</u>
SHAREHOLDERS' FUNDS			<u>625,240</u>		<u>690,520</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2022.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 December 2022 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
- (b) 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.

Balance Sheet - continued
31 December 2022

The financial statements have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies regime.

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 and authorised for issue on 24 March 2023 and were signed on its behalf by:

M W Linton - Director

**Notes to the Financial Statements
for the Year Ended 31 December 2022**

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.

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

Tangible fixed assets are measured at cost less accumulated depreciation and impairment.

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.

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.

**Notes to the Financial Statements - continued
for the Year Ended 31 December 2022**

2. ACCOUNTING POLICIES - continued

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.

Rentals paid under operating leases are charged to profit or loss on a straight line basis over the period of the lease.

Pension costs and other post-retirement benefits

The company operates a defined contribution pension scheme. Contributions payable to the company's pension scheme are charged to profit or loss in the period to which they relate.

Current investments

Investments are stated at fair value. Gains/losses are recognised in the Statement of Income and Retained Earnings.

3. EMPLOYEES AND DIRECTORS

The average number of employees during the year was NIL (2021 - NIL).

4. TANGIBLE FIXED ASSETS

	Plant and machinery £	Fixtures and fittings £	Motor vehicles £	Totals £
COST				
At 1 January 2022	554,841	560	256,442	811,843
Additions	30,107	716	3,260	34,083
Disposals	(394,102)	-	(138,208)	(532,310)
At 31 December 2022	<u>190,846</u>	<u>1,276</u>	<u>121,494</u>	<u>313,616</u>
DEPRECIATION				
At 1 January 2022	335,987	560	127,404	463,951
Charge for year	64,244	5	33,293	97,542
Eliminated on disposal	(271,785)	-	(93,917)	(365,702)
At 31 December 2022	<u>128,446</u>	<u>565</u>	<u>66,780</u>	<u>195,791</u>
NET BOOK VALUE				
At 31 December 2022	<u>62,400</u>	<u>711</u>	<u>54,714</u>	<u>117,825</u>
At 31 December 2021	<u>218,854</u>	<u>-</u>	<u>129,038</u>	<u>347,892</u>

Notes to the Financial Statements - continued
for the Year Ended 31 December 2022

4. **TANGIBLE FIXED ASSETS - continued**

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

	Motor vehicles £
COST	
At 1 January 2022	54,990
Additions	1,760
Disposals	(56,750)
At 31 December 2022	-
DEPRECIATION	
At 1 January 2022	4,583
Charge for year	10,082
Eliminated on disposal	(14,665)
At 31 December 2022	-
NET BOOK VALUE	
At 31 December 2022	-
At 31 December 2021	50,407

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

	2022 £	2021 £
Trade debtors	42,960	-
Amounts due from related undertakings	63,421	102,127
Prepayments	315	297
	<u>106,696</u>	<u>102,424</u>

6. **CURRENT ASSET INVESTMENTS**

	2022 £	2021 £
Listed investments	<u>125,964</u>	<u>146,860</u>

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

	2022 £	2021 £
Hire purchase contracts (see note 9)	-	8,881
Trade creditors	2,442	423
Taxation and social security	32,614	22,784
Directors' current accounts	38,705	69,385
Accruals and deferred income	3,250	-
	<u>77,011</u>	<u>101,473</u>

Notes to the Financial Statements - continued
for the Year Ended 31 December 2022

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

	2022	2021
	£	£
Hire purchase contracts (see note 9)	<u>-</u>	<u>37,771</u>

9. **LEASING AGREEMENTS**

Minimum lease payments fall due as follows:

	Hire purchase contracts 2022	2021
	£	£
Net obligations repayable:		
Within one year	-	8,881
Between one and five years	<u>-</u>	<u>37,771</u>
	<u>-</u>	<u>46,652</u>

	Non-cancellable operating leases 2022	2021
	£	£
Within one year	5,872	8,732
Between one and five years	<u>-</u>	<u>5,872</u>
	<u>5,872</u>	<u>14,604</u>

10. **SECURED DEBTS**

The following secured debts are included within creditors:

	2022	2021
	£	£
Hire purchase contracts	<u>-</u>	<u>46,652</u>

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

11. **PROVISIONS FOR LIABILITIES**

	2022	2021
	£	£
Deferred tax	<u>29,456</u>	<u>41,717</u>
		Deferred tax
		£
Balance at 1 January 2022		41,717
Accelerated capital allowances		<u>(12,261)</u>
Balance at 31 December 2022		<u>29,456</u>

**Notes to the Financial Statements - continued
for the Year Ended 31 December 2022**

12. CALLED UP SHARE CAPITAL

Allotted, issued and fully paid:

Number:	Class:	Nominal value:	2022 £	2021 £
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>

13. RELATED PARTY DISCLOSURES

	2022 £	2021 £
Amounts due to directors	<u>38,705</u>	<u>69,385</u>

No interest was charged.

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.