

Unaudited Financial Statements
for the Year Ended 31 December 2020
for
Beaumont Landscapes Holdings Limited

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for the Year Ended 31 December 2020**

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Beaumont Landscapes Holdings Limited

**Company Information
for the Year Ended 31 December 2020**

DIRECTORS:

M W Lineton
S A Lineton

SECRETARY:

S A Lineton

REGISTERED OFFICE:

Beaumont House
Groat Drive
Aycliffe Industrial Estate
NEWTON AYCLIFFE
Co Durham
DL5 6HY

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 2020**

	Notes	2020 £	£	2019 £	£
FIXED ASSETS					
Tangible assets	4		376,236		390,844
Investments	5		<u>2</u>		<u>2</u>
			376,238		390,846
CURRENT ASSETS					
Debtors	6	110,066		147,171	
Investments	7	141,785		141,821	
Cash at bank		<u>301,759</u>		<u>354,284</u>	
		553,610		643,276	
CREDITORS					
Amounts falling due within one year	8	<u>50,408</u>		<u>17,750</u>	
NET CURRENT ASSETS			<u>503,202</u>		<u>625,526</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			879,440		1,016,372
PROVISIONS FOR LIABILITIES	11		<u>55,839</u>		<u>64,481</u>
NET ASSETS			<u>823,601</u>		<u>951,891</u>
CAPITAL AND RESERVES					
Called up share capital	12		110		110
Retained earnings			<u>823,491</u>		<u>951,781</u>
SHAREHOLDERS' FUNDS			<u>823,601</u>		<u>951,891</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2020.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 December 2020 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.

The notes form part of these financial statements

Balance Sheet - continued
31 December 2020

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 20 May 2021 and were signed on its behalf by:

S A Linton - Director

**Notes to the Financial Statements
for the Year Ended 31 December 2020**

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 2020**

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.

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 (2019 - NIL).

Notes to the Financial Statements - continued
for the Year Ended 31 December 2020

4. TANGIBLE FIXED ASSETS

	Plant and machinery £	Fixtures and fittings £	Motor vehicles £	Totals £
COST OR VALUATION				
At 1 January 2020	569,337	560	316,134	886,031
Additions	47,024	-	82,263	129,287
Disposals	-	-	(52,963)	(52,963)
At 31 December 2020	<u>616,361</u>	<u>560</u>	<u>345,434</u>	<u>962,355</u>
DEPRECIATION				
At 1 January 2020	276,328	560	218,299	495,187
Charge for year	74,422	-	50,178	124,600
Eliminated on disposal	-	-	(33,668)	(33,668)
At 31 December 2020	<u>350,750</u>	<u>560</u>	<u>234,809</u>	<u>586,119</u>
NET BOOK VALUE				
At 31 December 2020	<u>265,611</u>	<u>-</u>	<u>110,625</u>	<u>376,236</u>
At 31 December 2019	<u>293,009</u>	<u>-</u>	<u>97,835</u>	<u>390,844</u>

Cost or valuation at 31 December 2020 is represented by:

	Plant and machinery £	Fixtures and fittings £	Motor vehicles £	Totals £
Valuation in 2008	33,000	-	54,600	87,600
Cost	<u>583,361</u>	<u>560</u>	<u>290,834</u>	<u>874,755</u>
	<u>616,361</u>	<u>560</u>	<u>345,434</u>	<u>962,355</u>

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

	2020 £	2019 £
Cost	<u>43,065</u>	<u>43,065</u>
Aggregate depreciation	<u>43,065</u>	<u>43,065</u>

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

Notes to the Financial Statements - continued
for the Year Ended 31 December 2020

4. **TANGIBLE FIXED ASSETS - continued**

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 2020	115,992
Transfer to ownership	(115,992)
At 31 December 2020	-
DEPRECIATION	
At 1 January 2020	32,522
Charge for year	17,399
Transfer to ownership	(49,921)
At 31 December 2020	-
NET BOOK VALUE	
At 31 December 2020	-
At 31 December 2019	83,470

5. **FIXED ASSET INVESTMENTS**

	Shares in group undertakings £
COST	
At 1 January 2020 and 31 December 2020	2
NET BOOK VALUE	
At 31 December 2020	2
At 31 December 2019	2

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**

	2020 £	2019 £
Trade debtors	75,767	-
Amounts due from related undertakings	34,299	140,359
Other debtors	-	6,812
	<u>110,066</u>	<u>147,171</u>

**Notes to the Financial Statements - continued
for the Year Ended 31 December 2020**

7. CURRENT ASSET INVESTMENTS

	2020	2019
	£	£
Listed investments	<u>141,785</u>	<u>141,821</u>

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2020	2019
	£	£
Hire purchase contracts (see note 9)	-	16,793
Trade creditors	192	522
Taxation and social security	8,216	-
Other creditors	-	435
Directors' current accounts	<u>42,000</u>	<u>-</u>
	<u>50,408</u>	<u>17,750</u>

9. LEASING AGREEMENTS

Minimum lease payments fall due as follows:

	Hire purchase contracts 2020	2019
	£	£
Net obligations repayable:		
Within one year	<u>-</u>	<u>16,793</u>

	Non-cancellable operating leases 2020	2019
	£	£
Within one year	8,732	-
Between one and five years	<u>14,554</u>	<u>-</u>
	<u>23,286</u>	<u>-</u>

10. SECURED DEBTS

The following secured debts are included within creditors:

	2020	2019
	£	£
Hire purchase contracts	<u>-</u>	<u>16,793</u>

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

11. PROVISIONS FOR LIABILITIES

	2020	2019
	£	£
Deferred tax	<u>55,839</u>	<u>64,481</u>

**Notes to the Financial Statements - continued
for the Year Ended 31 December 2020**

11. PROVISIONS FOR LIABILITIES - continued

	Deferred tax
	£
Balance at 1 January 2020	64,481
Accelerated capital allowances	<u>(8,642)</u>
Balance at 31 December 2020	<u>55,839</u>

12. CALLED UP SHARE CAPITAL

Allotted, issued and fully paid:

Number:	Class:	Nominal value:	2020 £	2019 £
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

	2020 £	2019 £
Amounts due to directors	<u>42,000</u>	<u>-</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.