

Unaudited Financial Statements for the Year Ended 31 March 2022

for

BENSON NURSERIES LIMITED

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for the Year Ended 31 March 2022

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BENSON NURSERIES LIMITED

Company Information  
for the Year Ended 31 March 2022

**DIRECTORS:**

B Benson  
P Benson  
A Benson

**REGISTERED OFFICE:**

3-5, Westcliffe Drive,  
Blackpool  
FY3 7BJ

**REGISTERED NUMBER:**

06847833 (England and Wales)

**ACCOUNTANTS:**

NPM Accounting Services Ltd  
Layton House  
3-5 Westcliffe Drive  
Layton  
Blackpool  
Lancashire  
FY3 7BJ

**BENSON NURSERIES LIMITED (Registered number: 06847833)**

**Balance Sheet**  
**31 March 2022**

	Notes	31.3.22 £	£	31.3.21 £	£
<b>FIXED ASSETS</b>					
Intangible assets	4		-		-
Tangible assets	5		<u>94,976</u>		<u>35,523</u>
			94,976		35,523
<b>CURRENT ASSETS</b>					
Stocks		10,840		9,197	
Debtors	6	41,027		47,687	
Cash at bank and in hand		<u>199,873</u>		<u>213,396</u>	
		251,740		270,280	
<b>CREDITORS</b>					
Amounts falling due within one year	7	<u>51,659</u>		<u>54,477</u>	
<b>NET CURRENT ASSETS</b>			<u>200,081</u>		<u>215,803</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			<u>295,057</u>		<u>251,326</u>
<b>CAPITAL AND RESERVES</b>					
Called up share capital			100		100
Retained earnings			<u>294,957</u>		<u>251,226</u>
<b>SHAREHOLDERS' FUNDS</b>			<u>295,057</u>		<u>251,326</u>

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

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

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 Income Statement has not been delivered.

The financial statements were approved by the Board of Directors and authorised for issue on 27 October 2022 and were signed on its behalf by:

P Benson - Director

Notes to the Financial Statements  
for the Year Ended 31 March 2022

1. **STATUTORY INFORMATION**

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

**Turnover**

Turnover is measured at the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes.

**Goodwill**

Goodwill, being the amount paid in connection with the acquisition of a business in 2009, is being amortised evenly over its estimated useful life of ten years.

**Intangible assets**

Intangible assets are initially measured at cost. After initial recognition, intangible assets are measured at cost less any accumulated amortisation and any accumulated impairment losses.

**Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Plant and machinery	- 15% on reducing balance
Motor vehicles	- 25% on reducing balance
Computer equipment	- 33% on reducing balance

**Stocks**

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

**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.

3. **EMPLOYEES AND DIRECTORS**

The average number of employees during the year was 3 (2021 - 3) .

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

4. INTANGIBLE FIXED ASSETS

	Goodwill £
<b>COST</b>	
At 1 April 2021	
and 31 March 2022	<u>30,000</u>
<b>AMORTISATION</b>	
At 1 April 2021	
and 31 March 2022	<u>30,000</u>
<b>NET BOOK VALUE</b>	
At 31 March 2022	<u>-</u>
At 31 March 2021	<u>-</u>

5. TANGIBLE FIXED ASSETS

	Plant and machinery £	Motor vehicles £	Computer equipment £	Totals £
<b>COST</b>				
At 1 April 2021	37,438	35,395	2,680	75,513
Additions	<u>50,743</u>	<u>20,750</u>	<u>250</u>	<u>71,743</u>
At 31 March 2022	<u>88,181</u>	<u>56,145</u>	<u>2,930</u>	<u>147,256</u>
<b>DEPRECIATION</b>				
At 1 April 2021	16,896	20,773	2,321	39,990
Charge for year	<u>8,461</u>	<u>3,656</u>	<u>173</u>	<u>12,290</u>
At 31 March 2022	<u>25,357</u>	<u>24,429</u>	<u>2,494</u>	<u>52,280</u>
<b>NET BOOK VALUE</b>				
At 31 March 2022	<u>62,824</u>	<u>31,716</u>	<u>436</u>	<u>94,976</u>
At 31 March 2021	<u>20,542</u>	<u>14,622</u>	<u>359</u>	<u>35,523</u>

6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.22 £	31.3.21 £
Trade debtors	36,821	37,873
Other debtors	<u>4,206</u>	<u>9,814</u>
	<u>41,027</u>	<u>47,687</u>

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

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

	31.3.22	31.3.21
	£	£
Taxation and social security	28,267	32,668
Other creditors	<u>23,392</u>	<u>21,809</u>
	<u>51,659</u>	<u>54,477</u>



BENSON NURSERIES LIMITED

Report of the Accountants to the Directors of  
BENSON NURSERIES LIMITED

**The following reproduces the text of the report prepared for the directors in respect of the company's annual unaudited financial statements. In accordance with the Companies Act 2006, the company is only required to file a Balance Sheet. Readers are cautioned that the Income Statement and certain other primary statements and the Report of the Directors are not required to be filed with the Registrar of Companies.**

As described on the Balance Sheet you are responsible for the preparation of the financial statements for the year ended 31 March 2022 set out on pages three to eight and you consider that the company is exempt from an audit.

In accordance with your instructions, we have compiled these unaudited financial statements in order to assist you to fulfil your statutory responsibilities, from the accounting records and information and explanations supplied to us.

NPM Accounting Services Ltd  
Layton House  
3-5 Westcliffe Drive  
Layton  
Blackpool  
Lancashire  
FY3 7BJ

27 October 2022

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.