

**BEAZLEY END LIMITED  
UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2022**

Steven Burton & Co Limited  
Chartered Certified Accountants

**Beazley End Limited**  
**Unaudited Financial Statements**  
**For The Year Ended 31 March 2022**

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**Beazley End Limited  
Accountant's Report  
For The Year Ended 31 March 2022**

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**Report to the director on the preparation of the unaudited statutory accounts of Beazley End Limited for the year ended 31 March 2022**

To assist you to fulfil your duties under the Companies Act 2006, I have prepared for your approval the accounts of Beazley End Limited which comprise the Profit and Loss Account, the Balance Sheet and the related notes, from the company's accounting records and from information and explanations you have given us.

As a practising member of the Association of Chartered Certified Accountants, we are subject to its ethical and other professional requirements which are detailed at <http://www.accaglobal.com/en/member/professional-standards/rules-standards/acca-rulebook.html>.

This report is made to the director of Beazley End Limited, as a body, in accordance with the terms of our engagement letter dated . Our work has been undertaken solely to prepare for your approval the accounts of Beazley End Limited and state those matters that we have agreed to state to the director of Beazley End Limited, as a body, in this report in accordance with the Association of Chartered Certified Accountants as detailed at [http://www.accaglobal.com/content/dam/ACCA\\_Global/Technical/fact/technical-factsheet-163.pdf](http://www.accaglobal.com/content/dam/ACCA_Global/Technical/fact/technical-factsheet-163.pdf). To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Beazley End Limited and its director as a body for our work or for this report.

It is your duty to ensure that Beazley End Limited has kept adequate accounting records and to prepare statutory accounts that give a true and fair view of the assets, liabilities, financial position and profit or loss of Beazley End Limited. You consider that Beazley End Limited is exempt from the statutory audit requirement for the year.

We have not been instructed to carry out an audit or a review of the accounts of Beazley End Limited. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the financial statements.

Signed

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**Steven Burton and Co Limited**

**28/11/2022**

Steven Burton & Co Limited  
Chartered Certified Accountants  
Broomfield Park  
Earls Colne  
Colchester  
Essex  
CO6 2JX

**Beazley End Limited**  
**Balance Sheet**  
**As at 31 March 2022**

Registered number: 06876998

		2022	2021
	Notes	£	£
<b>FIXED ASSETS</b>			
Tangible Assets	3	570,125	582,375
		570,125	582,375
<b>CURRENT ASSETS</b>			
Debtors	4	16	19,100
		16	19,100
<b>Creditors: Amounts Falling Due Within One Year</b>	5	(147,902 )	(79,623 )
<b>NET CURRENT ASSETS (LIABILITIES)</b>		(147,886 )	(60,523 )
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		422,239	521,852
<b>Creditors: Amounts Falling Due After More Than One Year</b>	6	(246,647 )	(291,066 )
<b>PROVISIONS FOR LIABILITIES</b>			
Deferred Taxation		(36,181 )	(42,358 )
<b>NET ASSETS</b>		139,411	188,428
<b>CAPITAL AND RESERVES</b>			
Called up share capital	8	1,000	1,000
Fair Value Reserve	9	34,435	34,435
Profit and Loss Account		103,976	152,993
<b>SHAREHOLDERS' FUNDS</b>		139,411	188,428

**Beazley End Limited**  
**Balance Sheet (continued)**  
**As at 31 March 2022**

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For the year ending 31 March 2022 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The member has not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The director acknowledges his responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies' regime.

The company has taken advantage of section 444(1) of the Companies Act 2006 and opted not to deliver to the registrar a copy of the company's Profit and Loss Account.

On behalf of the board

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Mr Mark Hughes

Director

**28/11/2022**

The notes on pages 4 to 7 form part of these financial statements.

**Beazley End Limited**  
**Notes to the Financial Statements**  
**For The Year Ended 31 March 2022**

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**1. Accounting Policies**

**1.1. Basis of Preparation of Financial Statements**

The financial statements are prepared under the historical cost convention and in accordance with the FRS 102 Section 1A Small Entities - The Financial Reporting Standard applicable in the UK and Republic of Ireland and the Companies Act 2006.

**1.2. Turnover**

Turnover is measured at the fair value of the consideration received or receivable, net of discounts and value added taxes. Turnover includes revenue earned from the sale of goods and from the rendering of services. Turnover is reduced for estimated customer returns, rebates and other similar allowances.

**Sale of goods**

Turnover from the sale of goods is recognised when the significant risks and rewards of ownership of the goods has transferred to the buyer. This is usually at the point that the customer has signed for the delivery of the goods.

**Rendering of services**

Turnover from the rendering of services is recognised by reference to the stage of completion of the contract. The stage of completion of a contract is measured by comparing the costs incurred for work performed to date to the total estimated contract costs. Turnover is only recognised to the extent of recoverable expenses when the outcome of a contract cannot be estimated reliably.

**1.3. Tangible Fixed Assets and Depreciation**

Tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. Depreciation is provided at rates calculated to write off the cost of the fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Leasehold	0%
Plant & Machinery	25% on reducing balance
Motor Vehicles	25% on reducing balance
Fixtures & Fittings	25% on reducing balance
Computer Equipment	25% on reducing balance

**1.4. Investment Properties**

All investment properties are carried at fair value determined annually and derived from the current market rents and investment property yields for comparable real estate, adjusted if necessary for any difference in the nature, location or condition of the specific asset. No depreciation is provided for. Changes in fair value are recognised in the profit and loss account.

**1.5. Leasing and Hire Purchase Contracts**

Assets obtained under hire purchase contracts and finance leases are capitalised as tangible fixed assets. Assets acquired under finance leases are depreciated over the shorter of the lease term and their useful lives. Assets acquired under hire purchase contracts are depreciated over their useful lives. Finance leases are those where substantially all of the benefits and risks of ownership are assumed by the company. Obligations under such agreements are included in the creditors net of the finance charge allocated to future periods. The finance element of the rental payment is charged to the profit and loss account so as to produce a constant periodic rate of charge on the net obligation outstanding in each period.

Rentals applicable to operating leases where substantially all of the benefits and risks of ownership remain with the lessor are charged to profit and loss account as incurred.

**1.6. Financial Instruments**

The company only enters into basic financial instruments transactions that result in the recognition of financial assets and liabilities like trade and other debtors and creditors, loans from banks and other third parties, loans to related parties and investments in non-puttable ordinary shares.

Financial assets that are measured at cost and amortised cost are assessed at the end of each reporting period for objective evidence of impairment. If objective evidence of impairment is found, an impairment loss is recognised in profit or loss.

Financial assets and liabilities are offset and the net amount reported in the Balance Sheet when there is an enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

**Beazley End Limited**  
**Notes to the Financial Statements (continued)**  
**For The Year Ended 31 March 2022**

**1.7. Taxation**

Income tax expense represents the sum of the tax currently payable and deferred tax.

The tax currently payable is based on taxable profit for the year. Taxable profit differs from profit as reported in the statement of comprehensive income because of items of income or expense that are taxable or deductible in other years and items that are never taxable or deductible. The company's liability for current tax is calculated using tax rates that have been enacted or substantively enacted by the end of the reporting period.

Deferred tax is recognised on timing differences between the carrying amounts of assets and liabilities in the financial statements and the corresponding tax bases used in the computation of taxable profit. Deferred tax liabilities are generally recognised for all taxable timing differences. Deferred tax assets are generally recognised for all deductible temporary differences to the extent that it is probable that taxable profits will be available against which those deductible timing differences can be utilised. The carrying amount of deferred tax assets is reviewed at the end of each reporting period and reduced to the extent that it is no longer probable that sufficient taxable profits will be available to allow all or part of the asset to be recovered.

Deferred tax assets and liabilities are measured at the tax rates that are expected to apply in the period in which the liability is settled or the asset realised, based on tax rates (and tax laws) that have been enacted or substantively enacted by the end of the reporting period. Deferred tax liabilities are presented within provisions for liabilities and deferred tax assets within debtors. The measurement of deferred tax liabilities and assets reflect the tax consequences that would follow from the manner in which the Company expects, at the end of the reporting period, to recover or settle the carrying amount of its assets and liabilities.

Current or deferred tax for the year is recognised in profit or loss, except when they related to items that are recognised in other comprehensive income or directly in equity, in which case, the current and deferred tax is also recognised in other comprehensive income or directly in equity respectively.

**2. Average Number of Employees**

Average number of employees, including directors, during the year was as follows: 1 (2021: 1)

**3. Tangible Assets**

	<b>Investment Properties</b>	<b>Plant &amp; Machinery etc.</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>
<b>Cost</b>			
As at 1 April 2021	401,950	521,928	923,878
Additions	20,260	50,070	70,330
Disposals	-	(176,787 )	(176,787 )
As at 31 March 2022	<u>422,210</u>	<u>395,211</u>	<u>817,421</u>
<b>Depreciation</b>			
As at 1 April 2021	-	341,503	341,503
Provided during the period	-	44,445	44,445
Disposals	-	(138,652 )	(138,652 )
As at 31 March 2022	<u>-</u>	<u>247,296</u>	<u>247,296</u>
<b>Net Book Value</b>			
As at 31 March 2022	<u>422,210</u>	<u>147,915</u>	<u>570,125</u>
As at 1 April 2021	<u>401,950</u>	<u>180,425</u>	<u>582,375</u>

**4. Debtors**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
<b>Due within one year</b>		
Trade debtors	-	2,400
Amounts owed by group undertakings	-	15,550
Other debtors	<u>16</u>	<u>1,150</u>
	<u>16</u>	<u>19,100</u>

**Beazley End Limited**  
**Notes to the Financial Statements (continued)**  
**For The Year Ended 31 March 2022**

**5. Creditors: Amounts Falling Due Within One Year**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Net obligations under finance lease and hire purchase contracts	25,134	27,653
Trade creditors	4,228	223
Bank loans and overdrafts	25,205	24,808
Amounts owed to group undertakings	82,260	17,545
Other creditors	4,331	5,180
Taxation and social security	6,744	4,214
	<u>147,902</u>	<u>79,623</u>

**6. Creditors: Amounts Falling Due After More Than One Year**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Net obligations under finance lease and hire purchase contracts	4,304	24,244
Bank loans	242,343	266,822
	<u>246,647</u>	<u>291,066</u>

**7. Obligations Under Finance Leases and Hire Purchase**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
The maturity of these amounts is as follows:		
Amounts Payable:		
Within one year	25,134	27,653
Between one and five years	4,304	24,244
	<u>29,438</u>	<u>51,897</u>
	<u>29,438</u>	<u>51,897</u>

**8. Share Capital**

	<b>2022</b>	<b>2021</b>
Allotted, Called up and fully paid	<u>1,000</u>	<u>1,000</u>

**9. Reserves**

	<b>Fair Value Reserve</b>
	<b>£</b>
As at 1 April 2021	34,435
As at 31 March 2022	<u>34,435</u>



**Beazley End Limited**  
**Notes to the Financial Statements (continued)**  
**For The Year Ended 31 March 2022**

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**10. Related Party Transactions**

**Big Bear Cider Mill Limited**

Connected company

As at the balance sheet date, £35,701 was owed to the connected company (2021: £15,550 owed from connected company)

**Courtney Lang Limited**

Connected company

As at the balance sheet date, Nil was owed to the connected company (2021: £8,236 owed to the connected company)

**Forrester Hughes Limited**

Connected company

As at the balance sheet date, £46,560 was owed to the connected company (2021: £9,310 owed to the connected company)

**11. General Information**

Beazley End Limited is a private company, limited by shares, incorporated in England & Wales, registered number 06876998 . The registered office is Beazley End Orchard , Orchard Codham Park Drive, Beazley End, Braintree, Essex, England, CM7 5JQ.

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.