

Financial Statements
for the Period 1 June 2022 to 31 December 2022
for
Benson Holdings Limited

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for the Period 1 June 2022 to 31 December 2022**

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Balance Sheet
31 December 2022

	Notes	31.12.22 £	31.5.22 £
FIXED ASSETS			
Investments	4	<u>4,966,100</u>	<u>4,966,100</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u><u>4,966,100</u></u>	<u><u>4,966,100</u></u>
CAPITAL AND RESERVES			
Called up share capital		600	600
Share premium		<u>4,965,500</u>	<u>4,965,500</u>
		<u><u>4,966,100</u></u>	<u><u>4,966,100</u></u>

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 Profit and Loss Account has not been delivered.

The financial statements were approved by the Board of Directors and authorised for issue on 25 September 2023 and were signed on its behalf by:

L P Moon - Director

**Notes to the Financial Statements
for the Period 1 June 2022 to 31 December 2022**

1. STATUTORY INFORMATION

Benson Holdings Limited is a private company, limited by shares, registered in England and Wales. The company's registered number and registered office address are as below:

Registered number:	12095151
Registered office:	96-98 Great Howard Street Liverpool L3 7AX

The presentation currency of the financial statements is the Pound Sterling (£).

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.

Preparation of consolidated financial statements

The financial statements contain information about Benson 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.

Investments in subsidiaries

Investments in subsidiary undertakings are recognised at cost.

Taxation

Taxation for the period comprises current and deferred tax. Tax is recognised in the Profit and Loss Account, 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 period 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 Period 1 June 2022 to 31 December 2022

3. **EMPLOYEES AND DIRECTORS**

The average number of employees during the period was 2 (2022 - 2) .

4. **FIXED ASSET INVESTMENTS**

Shares in
group
undertakings
£

COST

At 1 June 2022
and 31 December 2022

4,966,100

NET BOOK VALUE

At 31 December 2022
At 31 May 2022

4,966,100

4,966,100

5. **DISCLOSURE UNDER SECTION 444(5B) OF THE COMPANIES ACT 2006**

The Report of the Auditors was unqualified.

Richard Thompson FCA (Senior Statutory Auditor)
for and on behalf of Thompson Wright Limited

6. **ULTIMATE CONTROLLING PARTY**

At the period end the ultimate parent company was LPW Group Limited. The registered address is 5 Navigation Court, Calder Park, Wakefield, West Yorkshire, WF2 7JB.

Consolidated financial statements are available on request from the registered office.

At the period end the ultimate controlling party was Mr L P Moon.

At the previous year end the ultimate controlling party was Mr C R Benson.

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.