

REGISTERED NUMBER: 09779958 (England and Wales)

UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30TH SEPTEMBER 2023

FOR

BETLESTONE'S GARDEN MAINTENANCE LTD

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FOR THE YEAR ENDED 30TH SEPTEMBER 2023

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BEETLESTONE'S GARDEN MAINTENANCE LTD

COMPANY INFORMATION
FOR THE YEAR ENDED 30TH SEPTEMBER 2023

DIRECTOR: S J Beetlestone

REGISTERED OFFICE: Manufactory House
Bell Lane
Hertford
Hertfordshire
SG14 1BP

REGISTERED NUMBER: 09779958 (England and Wales)

ACCOUNTANTS: Cook & Partners Limited
Manufactory House
Bell Lane
Hertford
Hertfordshire
SG14 1BP

BALANCE SHEET
30TH SEPTEMBER 2023

	Notes	2023 £	£	2022 £	£
FIXED ASSETS					
Intangible assets	4		12,875		5,625
Tangible assets	5		<u>119,729</u>		<u>98,615</u>
			132,604		104,240
CURRENT ASSETS					
Debtors	6	15,290		104,369	
Cash at bank		<u>119,645</u>		<u>69,921</u>	
		134,935		174,290	
CREDITORS					
Amounts falling due within one year	7	<u>108,139</u>		<u>116,499</u>	
NET CURRENT ASSETS			<u>26,796</u>		<u>57,791</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			159,400		162,031
CREDITORS					
Amounts falling due after more than one year	8		<u>39,631</u>		<u>25,001</u>
NET ASSETS			<u>119,769</u>		<u>137,030</u>
CAPITAL AND RESERVES					
Called up share capital			100		100
Retained earnings			<u>119,669</u>		<u>136,930</u>
			<u>119,769</u>		<u>137,030</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30th September 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 30th September 2023 in accordance with Section 476 of the Companies Act 2006.

The director acknowledges his 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
30TH SEPTEMBER 2023

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 director and authorised for issue on 24th January 2024 and were signed by:

S J Beetlestone - Director

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30TH SEPTEMBER 2023

1. STATUTORY INFORMATION

Beetlestone's Garden Maintenance Ltd 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 2022, 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 etc - 25% on reducing balance

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.

Hire purchase and leasing commitments

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.

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30TH SEPTEMBER 2023

3. EMPLOYEES AND DIRECTORS

The average number of employees during the year was 10 (2022 - 10) .

4. INTANGIBLE FIXED ASSETS

	Goodwill £
COST	
At 1st October 2022	6,250
Additions	<u>8,750</u>
At 30th September 2023	<u>15,000</u>
AMORTISATION	
At 1st October 2022	625
Charge for year	<u>1,500</u>
At 30th September 2023	<u>2,125</u>
NET BOOK VALUE	
At 30th September 2023	<u>12,875</u>
At 30th September 2022	<u>5,625</u>

5. TANGIBLE FIXED ASSETS

	Plant and machinery etc £
COST	
At 1st October 2022	144,376
Additions	<u>61,021</u>
At 30th September 2023	<u>205,397</u>
DEPRECIATION	
At 1st October 2022	45,761
Charge for year	<u>39,907</u>
At 30th September 2023	<u>85,668</u>
NET BOOK VALUE	
At 30th September 2023	<u>119,729</u>
At 30th September 2022	<u>98,615</u>

6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023 £	2022 £
Trade debtors	10,754	101,866
Other debtors	<u>4,536</u>	<u>2,503</u>
	<u>15,290</u>	<u>104,369</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30TH SEPTEMBER 2023

7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023	2022
	£	£
Bank loans and overdrafts	-	8,333
Hire purchase contracts	24,976	24,526
Trade creditors	10,609	10,515
Taxation and social security	47,128	48,028
Other creditors	25,426	25,097
	<u>108,139</u>	<u>116,499</u>

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

	2023	2022
	£	£
Hire purchase contracts	<u>39,631</u>	<u>25,001</u>

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.