

# Brecon Beacons Tourism

(A company limited by guarantee)

Annual Report and Unaudited Financial Statements  
for the Year Ended 31 December 2019

# **Brecon Beacons Tourism**

## **Contents**

|                                   |                      |
|-----------------------------------|----------------------|
| Company Information               | <u>1</u>             |
| Balance Sheet                     | <u>2</u> to <u>3</u> |
| Notes to the Financial Statements | <u>4</u> to <u>6</u> |

# **Brecon Beacons Tourism**

## **Company Information**

### **Directors**

Mr E C S Inkin  
Mrs E J Daniel  
Ms C Scott-Howell  
Mr M J Soanes  
Mr M C Shaw  
Mr M T Collins  
Mr C Evans  
Mrs L J Thomas  
Mrs J L Nugent

### **Registered office**

St Davids House  
48 Free Street  
Brecon  
Powys  
LD3 7BN

### **Accountants**

Mitchell Meredith Limited  
Chartered Accountants  
St Davids House  
48 Free Street  
Brecon  
Powys  
LD3 7BN

**Brecon Beacons Tourism**  
**(Registration number: 06933196)**  
**Balance Sheet as at 31 December 2019**

|   | Note     | 2019<br>£    | 2018<br>£     |
|---|----------|--------------|---------------|
| <b>Fixed assets</b>                                   |          |              |               |
| Tangible assets                                       | <u>4</u> | 300          | 386           |
| <b>Current assets</b>                                 |          |              |               |
| Debtors   | <u>5</u> | 2,909        | 3,244         |
| Cash at bank and in hand                              |          | 9,564        | 15,116        |
|   |          | 12,473       | 18,360        |
| <b>Creditors:</b> Amounts falling due within one year | <u>6</u> | (3,717)      | (3,624)       |
| <b>Net current assets</b>                             |          | 8,756        | 14,736        |
| <b>Net assets</b>                                     |          | <u>9,056</u> | <u>15,122</u> |
| <b>Capital and reserves</b>                           |          |              |               |
| Profit and loss account                               |          | 9,056        | 15,122        |
| Shareholders' funds                                   |          | <u>9,056</u> | <u>15,122</u> |

## **Brecon Beacons Tourism**

**(Registration number: 06933196)**

### **Balance Sheet as at 31 December 2019**

For the financial year ending 31 December 2019 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These financial statements have been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006.

These financial statements have been delivered in accordance with the provisions applicable to companies subject to the small companies regime and the option not to file the Profit and Loss Account has been taken.

Approved and authorised by the Board on 16 December 2020 and signed on its behalf by:

.....

Mrs L J Thomas  
Director

# **Brecon Beacons Tourism**

## **Notes to the Financial Statements for the Year Ended 31 December 2019**

### **1 General information**

The company is a company limited by guarantee, incorporated in England and Wales, and consequently does not have share capital. Each of the members is liable to contribute an amount not exceeding £1 towards the assets of the company in the event of liquidation.

The principal place of business is:  
c/o Theatr Brycheiniog  
Canal Wharf  
Brecon  
Powys  
LD3 7EW  
Wales

These financial statements were authorised for issue by the Board on 16 December 2020.

### **2 Accounting policies**

#### **Statement of compliance**

These financial statements have been prepared in accordance with Financial Reporting Standard 102 Section 1A - 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006.

#### **Basis of preparation**

These financial statements have been prepared using the historical cost convention except that as disclosed in the accounting policies certain items are shown at fair value.

#### **Tangible assets**

Tangible assets are stated in the balance sheet at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

The cost of tangible assets includes directly attributable incremental costs incurred in their acquisition and installation.

#### **Depreciation**

Depreciation is charged so as to write off the cost of assets, other than land and properties under construction over their estimated useful lives, as follows:

| <b>Asset class</b>  | <b>Depreciation method and rate</b> |
|---------------------|-------------------------------------|
| Fixtures & Fittings | 20% reducing balance                |
| Office equipment    | 25% reducing balance                |

#### **Cash and cash equivalents**

Cash and cash equivalents comprise cash on hand and call deposits.

#### **Trade debtors**

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business. Trade debtors are recognised at the transaction price.

# Brecon Beacons Tourism

## Notes to the Financial Statements for the Year Ended 31 December 2019

### Trade creditors

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers.

Trade creditors are recognised at the transaction price.

### 3 Staff numbers

The average number of persons employed by the company (including directors) during the year, was 1 (2018 - 1).

### 4 Tangible assets

|                          | Furniture,<br>fittings and<br>equipment<br>£ | Total<br>£ |
|--------------------------|--|------------|
| <b>Cost or valuation</b> |  |            |
| At 1 January 2019        | 1,392  | 1,392      |
| At 31 December 2019      | 1,392  | 1,392      |
| <b>Depreciation</b>      |  |            |
| At 1 January 2019        | 1,006  | 1,006      |
| Charge for the year      | 86   | 86         |
| At 31 December 2019      | 1,092  | 1,092      |
| <b>Carrying amount</b>   |  |            |
| At 31 December 2019      | 300  | 300        |
| At 31 December 2018      | 386  | 386        |

### 5 Debtors

|                                       | 2019<br>£ | 2018<br>£ |
|---------------------------------------|-----------|-----------|
| Trade debtors                         | 1,916     | 1,083     |
| Other debtors                         | 993       | 2,161     |
| Total current trade and other debtors | 2,909     | 3,244     |

## Brecon Beacons Tourism

### Notes to the Financial Statements for the Year Ended 31 December 2019

#### 6 Creditors

##### Creditors: amounts falling due within one year

|                              | Note | 2019<br>£    | 2018<br>£    |
|------------------------------|------|--------------|--------------|
| <b>Due within one year</b>   |      |              |              |
| Trade creditors              |      | 952          | 952          |
| Taxation and social security |      | 69           | -            |
| Accruals                     |      | 2,696        | 2,672        |
|                              |      | <u>3,717</u> | <u>3,624</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.