Registered number
05065713

Beaumonts Mini Coaches Limited

Filleted Accounts

31 January 2023

Beaumonts Mini Coaches Limited

Registered number: 05065713

Balance Sheet

as at 31 January 2023

	Notes		2023		2022
			£		£
Fixed assets					
Intangible assets	3		24,000		24,000
Current assets					
Stocks		3,750		3,750	
Debtors	4	20,980		-	
		24,730		3,750	
Creditors: amounts falling due within one year	5	(152,423)		(146,136)	
Net current liabilities			(127,693)		(142,386)
Net liabilities			(103,693)		(118,386)
Capital and reserves					
Called up share capital			2		2
Profit and loss account			(103,695)		(118,388)
Shareholders' funds			(103,693)		(118,386)

The directors are satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit in accordance with section 476 of the Act.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The accounts have been prepared and delivered in accordance with the special provisions applicable to companies subject to the small companies regime. The profit and loss account has not been delivered to the Registrar of Companies.

K Gascoigne

Director

Approved by the board on 21 April 2023

Beaumonts Mini Coaches Limited

Notes to the Accounts

for the year ended 31 January 2023

1 Accounting policies

Basis of preparation

The accounts have been prepared under the historical cost convention and in accordance with FRS 102, The Financial Reporting Standard applicable in the UK and Republic of Ireland (as applied to small entities by section 1A of the standard).

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 from the sale of goods is recognised when the significant risks and rewards of ownership of the goods have transferred to the buyer. 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.

Stocks

Stocks are measured at the lower of cost and estimated selling price less costs to complete and sell. Cost is determined using the first in first out method. The carrying amount of stock sold is recognised as an expense in the period in which the related revenue is recognised.

Debtors

Short term debtors are measured at transaction price (which is usually the invoice price), less any impairment losses for bad and doubtful debts. Loans and other financial assets are initially recognised at transaction price including any transaction costs and subsequently measured at amortised cost determined using the effective interest method, less any impairment losses for bad and doubtful debts.

Creditors

Short term creditors are measured at transaction price (which is usually the invoice price). Loans and other financial liabilities are initially recognised at transaction price net of any transaction costs and subsequently measured at amortised cost determined using the effective interest method.

Taxation

A current tax liability is recognised for the tax payable on the taxable profit of the current and past periods. A current tax asset is recognised in respect of a tax loss that can be carried back to recover tax paid in a previous period. Deferred tax is recognised in respect of all timing differences between the recognition of income and expenses in the financial statements and their inclusion in tax assessments. 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. Deferred tax is measured using the tax rates and laws that have been enacted or substantively enacted by the reporting date and that are expected to apply to the reversal of the timing difference, except for revalued land and investment property where the tax rate that applies to the sale of the asset is used. Current and deferred tax assets and liabilities are not discounted.

Provisions

Provisions (ie liabilities of uncertain timing or amount) are recognised when there is an obligation at the reporting date as a result of a past event, it is probable that economic benefit will be transferred to settle the obligation and the amount of the obligation can be estimated reliably.

Pensions

Contributions to defined contribution plans are expensed in the period to which they relate.

2 **Employees**	2023	2022
	Number	**Number**
Average number of persons employed by the company	2	2

3 **Intangible fixed assets**	£
Goodwill:	
Cost	
At 1 February 2022	24,000
At 31 January 2023	24,000
Amortisation	
At 31 January 2023	-
Net book value	
At 31 January 2023	24,000
At 31 January 2022	24,000

Goodwill is not currently being written off.

4 **Debtors**	2023	2022
	£	**£**
Other debtors	20,980	-

5 **Creditors: amounts falling due within one year**	2023	2022
	£	**£**
Taxation and social security costs	16,725	10,870
Other creditors	135,698	135,266
	152,423	146,136

6 **Related party transactions**	2023	2022
	£	**£**

Directors loan account

The directors are related parties to the company

At 31st January, the company owed the related parties the following interest free, unsecured amounts

Amounts due to the related parties	135,698	135,198

Trafford Parkway MOT Centre Ltd

At 31st January, the company owed the related party the following interest free, unsecured amounts

Amounts due to/(from) the related party	(20,980)	68

7 Controlling party

The directors are the ultimate controlling parties by virtue of their 100% ownership of the issued share capital of the company

8 Other information

Beaumonts Mini Coaches Limited is a private company limited by shares and incorporated in England. Its registered office is:

89 Chorley Road

Swinton

Manchester

M27 4AA

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.