

**GARDEN SUPPLY DIRECT LIMITED**  
**UNAUDITED ACCOUNTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2021**

**GARDEN SUPPLY DIRECT LIMITED**  
**UNAUDITED ACCOUNTS**  
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**GARDEN SUPPLY DIRECT LIMITED**  
**COMPANY INFORMATION**  
**FOR THE YEAR ENDED 31 DECEMBER 2021**

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<b>Directors</b>	Kevin Lintern Louise Lintern
<b>Secretary</b>	Kevin Lintern
<b>Company Number</b>	05588348 (England and Wales)
<b>Registered Office</b>	GARDEN SUPPLY DIRECT LTD CASTLE CLOSE INDUSTRIAL ESTATE CROOK DL15 8LU ENGLAND
<b>Accountants</b>	The Books Accountants Ltd Westbourne House Main Street Haltwhistle Northumberland NE49 0AZ

**GARDEN SUPPLY DIRECT LIMITED**  
**STATEMENT OF FINANCIAL POSITION**  
**AS AT 31 DECEMBER 2021**

	Notes	2021 £	2020 £
<b>Fixed assets</b>			
Intangible assets	4	86	113
Tangible assets	5	1,650	2,001
		<u>1,736</u>	<u>2,114</u>
<b>Current assets</b>			
Inventories		8,145	8,145
Cash at bank and in hand		6,846	1,644
		<u>14,991</u>	<u>9,789</u>
<b>Creditors: amounts falling due within one year</b>	6	(19,632)	(17,924)
<b>Net current liabilities</b>		<u>(4,641)</u>	<u>(8,135)</u>
<b>Net liabilities</b>		<u>(2,905)</u>	<u>(6,021)</u>
<b>Capital and reserves</b>			
Called up share capital		100	100
Profit and loss account		(3,005)	(6,121)
<b>Shareholders' funds</b>		<u>(2,905)</u>	<u>(6,021)</u>

For the year ending 31 December 2021 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies. The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their 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 and in accordance with the provisions of FRS 102 Section 1A - Small Entities. The profit and loss account has not been delivered to the Registrar of Companies.

The financial statements were approved by the Board of Directors and authorised for issue on 29 September 2022 and were signed on its behalf by

Kevin Lintern  
Director

Company Registration No. 05588348

**GARDEN SUPPLY DIRECT LIMITED**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2021**

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**1 Statutory information**

GARDEN SUPPLY DIRECT LIMITED is a private company, limited by shares, registered in England and Wales, registration number 05588348. The registered office is GARDEN SUPPLY DIRECT LTD, CASTLE CLOSE INDUSTRIAL ESTATE, CROOK, DL15 8LU, ENGLAND.

**2 Compliance with accounting standards**

The accounts have been prepared in accordance with the provisions of FRS 102 Section 1A Small Entities. There were no material departures from that standard.

**3 Accounting policies**

The principal accounting policies adopted in the preparation of the financial statements are set out below and have remained unchanged from the previous year, and also have been consistently applied within the same accounts.

***Basis of preparation***

The accounts have been prepared under the historical cost convention as modified by the revaluation of certain fixed assets.

***Presentation currency***

The accounts are presented in £ sterling.

***Tangible fixed assets and depreciation***

Tangible assets are included at cost less depreciation and impairment. Depreciation has been provided at the following rates in order to write off the assets over their estimated useful lives:

Fixtures & fittings	15% reducing balance
Computer equipment	33% reducing balance
Other tangible fixed assets	25% reducing balance

***Intangible fixed assets***

Intangible fixed assets (including purchased goodwill and patents) are included at cost less accumulated amortisation.

**4 Intangible fixed assets**

	<b>Goodwill</b>	<b>Other</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>
<b>Cost</b>			
At 1 January 2021	59,000	8,750	67,750
At 31 December 2021	59,000	8,750	67,750
<b>Amortisation</b>			
At 1 January 2021	58,999	8,638	67,637
Charge for the year	-	27	27
At 31 December 2021	58,999	8,665	67,664
<b>Net book value</b>			
At 31 December 2021	1	85	86
At 31 December 2020	1	112	113

**GARDEN SUPPLY DIRECT LIMITED**  
**NOTES TO THE ACCOUNTS**  
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**5 Tangible fixed assets**

	<b>Fixtures &amp; fittings £</b>	<b>Computer equipment £</b>	<b>Total £</b>
<b>Cost or valuation</b>	At cost	At cost	
At 1 January 2021	7,595	3,131	10,726
At 31 December 2021	7,595	3,131	10,726
<b>Depreciation</b>			
At 1 January 2021	5,877	2,848	8,725
Charge for the year	258	93	351
At 31 December 2021	6,135	2,941	9,076
<b>Net book value</b>			
At 31 December 2021	1,460	190	1,650
At 31 December 2020	1,718	283	2,001

**6 Creditors: amounts falling due within one year**

	<b>2021 £</b>	<b>2020 £</b>
Trade creditors	1,380	680
Taxes and social security	18,033	16,578
Other creditors	196	194
Loans from directors	23	472
	19,632	17,924

**7 Average number of employees**

During the year the average number of employees was 1 (2020: 1).

