

Registered number
12810703

Gardenius Nursery Ltd

Filleted Accounts

31 August 2023

Gardenius Nursery Ltd**Registered number:** 12810703**Balance Sheet****as at 31 August 2023**

	Notes	2023 £	2022 £
Fixed assets			
Tangible assets	3	1,222	768
Current assets			
Stocks		14,600	20,600
Debtors	4	6,874	1,632
Cash at bank and in hand		69,591	53,641
		<u>91,065</u>	<u>75,873</u>
Creditors: amounts falling due within one year	5	(83,779)	(59,621)
Net current assets		<u>7,286</u>	<u>16,252</u>
Total assets less current liabilities		<u>8,508</u>	<u>17,020</u>
Creditors: amounts falling due after more than one year	6	-	(10,073)
Net assets		<u>8,508</u>	<u>6,947</u>
Capital and reserves			
Called up share capital		100	100
Profit and loss account		8,408	6,847
Shareholders' funds		<u>8,508</u>	<u>6,947</u>

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.

D Elsander

Director

Approved by the board on 26 October 2023

Gardenius Nursery Ltd

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.

Tangible fixed assets

Tangible fixed assets are measured at cost less accumulative depreciation and any accumulative impairment losses. Depreciation is provided on all tangible fixed assets, other than freehold land, at rates calculated to write off the cost, less estimated residual value, of each asset evenly over its expected useful life, as follows:

Plant and machinery over 5 years

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.

2 Employees

Employees	2023	2022
	Number	Number
Average number of persons employed by the company	1	1

3 Tangible fixed assets

	Plant and machinery etc £
Cost	
At 1 September 2022	880
Additions	788
At 31 August 2023	<u>1,668</u>
Depreciation	
At 1 September 2022	112
Charge for the year	334
At 31 August 2023	<u>446</u>
Net book value	
At 31 August 2023	<u>1,222</u>
At 31 August 2022	768

4 Debtors	2023 £	2022 £
Trade debtors	6,709	1,407
Other debtors	165	225
	<u>6,874</u>	<u>1,632</u>

5 Creditors: amounts falling due within one year	2023 £	2022 £
Trade creditors	9,136	11,005
Taxation and social security costs	21,027	9,641
Other creditors	53,616	38,975
	<u>83,779</u>	<u>59,621</u>

6 Creditors: amounts falling due after one year	2023 £	2022 £
Bank loans	<u>-</u>	<u>10,073</u>

7 Other information

Gardenius Nursery Ltd is a private company limited by shares and incorporated in England. Its registered office is:

Upper Land Green

Rocks Lane

Ogden

Halifax

HX2 8XP

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.