

**REGISTERED NUMBER: 05937672 (England and Wales)**

**UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 SEPTEMBER 2023**  
**FOR**  
**ACACIA GROUND CARE EQUIPMENT RENTAL**  
**LIMITED**

**ACACIA GROWDCARE EQUIPMENT RENTAL  
LIMITED (REGISTERED NUMBER: 05937672)**

**CONTENTS OF THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 SEPTEMBER 2023**

	<b>Page</b>
<b>Company Information</b>	<b>1</b>
<b>Balance Sheet</b>	<b>2</b>
<b>Notes to the Financial Statements</b>	<b>4</b>

**ACACIA GROUNDCARE EQUIPMENT RENTAL  
LIMITED**

**COMPANY INFORMATION  
FOR THE YEAR ENDED 30 SEPTEMBER 2023**

**DIRECTORS:**

D G Hudson  
R R Patel

**SECRETARY:**

Sophic Secretaries Ltd

**REGISTERED OFFICE:**

Hollands Lane  
Henfield  
West Sussex  
BN5 9QY

**REGISTERED NUMBER:**

05937672 (England and Wales)

**ACCOUNTANTS:**

Sophic Finance Ltd  
Chartered Accountants  
Little Coombe  
Longfield Road  
Dorking  
Surrey  
RH4 3DE

**ACACIA GROUND CARE EQUIPMENT RENTAL  
LIMITED (REGISTERED NUMBER: 05937672)**

**BALANCE SHEET  
30 SEPTEMBER 2023**

	Notes	2023 £	£	2022 £	£
<b>FIXED ASSETS</b>					
Intangible assets	4		<b>9,584</b>		14,584
Tangible assets	5		<b>522,364</b>		<u>538,261</u>
			<b>531,948</b>		<u>552,845</u>
<b>CURRENT ASSETS</b>					
Stocks		<b>215,597</b>		290,131	
Debtors	6	<b>178,825</b>		80,377	
Cash at bank		<b>64,779</b>		<u>15,392</u>	
		<b>459,201</b>		<u>385,900</u>	
<b>CREDITORS</b>					
Amounts falling due within one year	7	<b>333,694</b>		<u>288,190</u>	
<b>NET CURRENT ASSETS</b>			<b>125,507</b>		<u>97,710</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			<b>657,455</b>		<u>650,555</u>
<b>CREDITORS</b>					
Amounts falling due after more than one year	8		<b>547,933</b>		<u>668,097</u>
<b>NET ASSETS/(LIABILITIES)</b>			<b>109,522</b>		<u>(17,542)</u>
<b>CAPITAL AND RESERVES</b>					
Called up share capital			<b>100,000</b>		100,000
Retained earnings			<b>9,522</b>		<u>(117,542)</u>
<b>SHAREHOLDERS' FUNDS</b>			<b>109,522</b>		<u>(17,542)</u>

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

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

The directors acknowledge their 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.

**ACACIA GROUND CARE EQUIPMENT RENTAL  
LIMITED (REGISTERED NUMBER: 05937672)**

**BALANCE SHEET - continued  
30 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 Board of Directors and authorised for issue on 15 March 2024 and were signed on its behalf by:

R R Patel - Director

The notes form part of these financial statements

**ACACIA GROUND CARE EQUIPMENT RENTAL  
LIMITED (REGISTERED NUMBER: 05937672)**

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

**1. STATUTORY INFORMATION**

Acacia Groundcare Equipment Rental Limited 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**

**Going concern**

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 represents invoiced charges for goods and services, excluding value added tax.

**Goodwill**

Goodwill, being the amount paid in connection with the acquisition of a business in 2015, is being amortised evenly over its estimated useful life of ten years.

**Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life or, if held under a finance lease, over the lease term, whichever is the shorter.

Land and buildings	- over the term of the lease
Plant and machinery etc	- between 10% and 50% on cost

**Stocks**

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

**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.

**ACACIA GROWDCARE EQUIPMENT RENTAL  
LIMITED (REGISTERED NUMBER: 05937672)**

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

**2. ACCOUNTING POLICIES - continued**

**Hire purchase and leasing commitments**

Assets obtained under hire purchase contracts or finance leases are capitalised in the balance sheet. Those held under hire purchase contracts are depreciated over their estimated useful lives. Those held under finance leases are depreciated over their estimated useful lives or the lease term, whichever is the shorter.

The interest element of these obligations is charged to profit or loss over the relevant period. The capital element of the future payments is treated as a liability.

Rentals paid under operating leases are charged to profit or loss on a straight line basis over the period of the lease.

**3. EMPLOYEES AND DIRECTORS**

The average number of employees during the year was 17 (2022 - 16 ) .

**4. INTANGIBLE FIXED ASSETS**

	<b>Goodwill</b>
	<b>£</b>
<b>COST</b>	
At 1 October 2022	
and 30 September 2023	<u><b>50,000</b></u>
<b>AMORTISATION</b>	
At 1 October 2022	<b>35,416</b>
Charge for year	<u><b>5,000</b></u>
At 30 September 2023	<u><b>40,416</b></u>
<b>NET BOOK VALUE</b>	
At 30 September 2023	<u><u><b>9,584</b></u></u>
At 30 September 2022	<u><u><b>14,584</b></u></u>

**ACACIA GROUND CARE EQUIPMENT RENTAL  
LIMITED (REGISTERED NUMBER: 05937672)**

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

**5. TANGIBLE FIXED ASSETS**

	Land and buildings £	Plant and machinery etc £	Totals £
<b>COST</b>			
At 1 October 2022	108,408	1,179,717	1,288,125
Additions	3,280	99,153	102,433
Disposals	-	(47,788)	(47,788)
Transfer to ownership	19,910	(19,911)	(1)
At 30 September 2023	<u>131,598</u>	<u>1,211,171</u>	<u>1,342,769</u>
<b>DEPRECIATION</b>			
At 1 October 2022	69,000	680,864	749,864
Charge for year	8,777	96,307	105,084
Eliminated on disposal	-	(34,542)	(34,542)
Transfer to ownership	7,300	(7,301)	(1)
At 30 September 2023	<u>85,077</u>	<u>735,328</u>	<u>820,405</u>
<b>NET BOOK VALUE</b>			
At 30 September 2023	<u>46,521</u>	<u>475,843</u>	<u>522,364</u>
At 30 September 2022	<u>39,408</u>	<u>498,853</u>	<u>538,261</u>

The company has two leasehold properties with 10 year leases commencing 2014 and 2018.

The net book value of tangible fixed assets includes £ 209,170 (2022 - £ 248,649 ) in respect of assets held under hire purchase contracts.

**6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2023 £	2022 £
Trade debtors	130,050	59,149
Other debtors	48,775	21,228
	<u>178,825</u>	<u>80,377</u>

**7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2023 £	2022 £
Bank loans and overdrafts	10,000	10,000
Hire purchase contracts	66,818	66,818
Trade creditors	162,277	99,904
Taxation and social security	57,828	49,191
Other creditors	36,771	62,277
	<u>333,694</u>	<u>288,190</u>



**ACACIA GROUND CARE EQUIPMENT RENTAL  
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**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 30 SEPTEMBER 2023**

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

	<b>2023</b>	2022
	<b>£</b>	£
Bank loans	<b>16,667</b>	26,667
Hire purchase contracts	<b>90,562</b>	96,125
Other creditors	<b><u>440,704</u></b>	<u>545,305</u>
	<b><u>547,933</u></b>	<u>668,097</u>

Other creditors are not secured and do not have a set repayment schedule. However the directors have expressed their intention to reduce them down as and when cash flow permits. Interest is charged at 3% to 5% annually on outstanding balances.

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.