REGISTERED NUMBER: 06762831 (England and Wales)

Unaudited Financial Statements for the Year Ended 31 December 2022

for

Gartenart (Design) Limited

Contents of the Financial Statements
for the Year Ended 31 December 2022

Gartenart (Design) Limited

Company Information
for the Year Ended 31 December 2022

DIRECTOR:	T J F Evans
REGISTERED OFFICE:	Unit 112 Screenworks 22 Highbury Grove London N5 2EF
REGISTERED NUMBER:	06762831 (England and Wales)
ACCOUNTANTS:	Haines Watts (Berkhamsted) Limited Chartered Accountants 4 Claridge Court Lower Kings Road Berkhamsted Hertfordshire HP4 2AF

Gartenart (Design) Limited (Registered number: 06762831)

Balance Sheet
31 December 2022

		31.12.22		31.12.21	
	Notes	£	£	£	£
FIXED ASSETS					
Intangible assets	4		-		-
Tangible assets	5		122,752		137,203
			122,752		137,203
CURRENT ASSETS					
Stocks		8,280		432	
Debtors	6	434,801		532,131	
Cash at bank and in hand		329,335		271,546	
		772,416		804,109	
CREDITORS					
Amounts falling due within one year	7	357,219		485,014	
NET CURRENT ASSETS			415,197		319,095
TOTAL ASSETS LESS CURRENT LIABILITIES			537,949		456,298
CREDITORS					
Amounts falling due after more than one year	8		(120,036)		(148,679)
PROVISIONS FOR LIABILITIES			(22,653)		(25,355)
NET ASSETS			395,260		282,264
CAPITAL AND RESERVES					
Called up share capital			1		1
Retained earnings			395,259		282,263
			395,260		282,264

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2022.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 December 2022 in accordance with Section 476 of the Companies Act 2006.

The director acknowledges his 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.

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Balance Sheet - continued
31 December 2022

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 Income Statement has not been delivered.

The financial statements were approved by the director and authorised for issue on 30 August 2023 and were signed by:

T J F Evans - Director

Notes to the Financial Statements
for the Year Ended 31 December 2022

1. STATUTORY INFORMATION

Gartenart (Design) 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

Basis of preparing the financial statements
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 is measured at the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes.

Goodwill
Goodwill, being the amount paid in connection with the acquisition of a business in 2017, is being amortised evenly over its estimated useful life of three years.

Intangible assets
Intangible assets are initially measured at cost. After initial recognition, intangible assets are measured at cost less any accumulated amortisation and any accumulated impairment losses.

Tangible fixed assets
Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Plant and machinery etc	- 25% on cost and 15% 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 Income Statement, 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.

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Notes to the Financial Statements - continued
for the Year Ended 31 December 2022

2. **ACCOUNTING POLICIES - continued**

Pension costs and other post-retirement benefits
The company operates a defined contribution pension scheme. Contributions payable to the company's pension scheme are charged to profit or loss in the period to which they relate.

3. **EMPLOYEES AND DIRECTORS**

The average number of employees during the year was 19 (2021 - 16) .

4. **INTANGIBLE FIXED ASSETS**

	Goodwill £
COST	
At 1 January 2022	
and 31 December 2022	36,850
AMORTISATION	
At 1 January 2022	
and 31 December 2022	36,850
NET BOOK VALUE	
At 31 December 2022	-
At 31 December 2021	-

5. **TANGIBLE FIXED ASSETS**

	Plant and machinery etc £
COST	
At 1 January 2022	277,200
Additions	46,592
At 31 December 2022	323,792
DEPRECIATION	
At 1 January 2022	139,997
Charge for year	61,043
At 31 December 2022	201,040
NET BOOK VALUE	
At 31 December 2022	122,752
At 31 December 2021	137,203

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Notes to the Financial Statements - continued
for the Year Ended 31 December 2022

6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.22	31.12.21
	£	£
Trade debtors	150,583	238,252
Other debtors	284,218	293,879
	434,801	532,131

7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.22	31.12.21
	£	£
Bank loans and overdrafts	10,238	-
Trade creditors	165,530	244,385
Taxation and social security	123,812	194,544
Other creditors	57,639	46,085
	357,219	485,014

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

	31.12.22	31.12.21
	£	£
Bank loans	23,888	44,149
Other creditors	96,148	104,530
	120,036	148,679

9. DIRECTOR'S ADVANCES, CREDITS AND GUARANTEES

The following advances and credits to a director subsisted during the years ended 31 December 2022 and 31 December 2021:

	31.12.22	31.12.21
	£	£
T J F Evans		
Balance outstanding at start of year	208,054	233,367
Amounts advanced	564	-
Amounts repaid	-	(25,313)
Amounts written off	-	-
Amounts waived	-	-
Balance outstanding at end of year	208,618	208,054

Chartered Accountants' Report to the Director
on the Unaudited Financial Statements of
Gartenart (Design) Limited

The following reproduces the text of the report prepared for the director in respect of the company's annual unaudited financial statements. In accordance with the Companies Act 2006, the company is only required to file a Balance Sheet. Readers are cautioned that the Income Statement and certain other primary statements and the Report of the Director are not required to be filed with the Registrar of Companies.

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the financial statements of Gartenart (Design) Limited for the year ended 31 December 2022 which comprise the Income Statement, Balance Sheet and the related notes from the company's accounting records and from information and explanations you have given us.

As a practising member firm of the Institute of Chartered Accountants in England and Wales (ICAEW), we are subject to its ethical and other professional requirements which are detailed within the ICAEW's regulations and guidance at http://www.icaew.com/en/membership/regulations-standards-and-guidance.

This report is made solely to the director of Gartenart (Design) Limited in accordance with our terms of engagement. Our work has been undertaken solely to prepare for your approval the financial statements of Gartenart (Design) Limited and state those matters that we have agreed to state to the director of Gartenart (Design) Limited in this report in accordance with ICAEW Technical Release 07/16AAF. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Gartenart (Design) Limited and its director for our work or for this report.

It is your duty to ensure that Gartenart (Design) Limited has kept adequate accounting records and to prepare statutory financial statements that give a true and fair view of the assets, liabilities, financial position and profit of Gartenart (Design) Limited. You consider that Gartenart (Design) Limited is exempt from the statutory audit requirement for the year.

We have not been instructed to carry out an audit or a review of the financial statements of Gartenart (Design) Limited. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory financial statements.

Haines Watts (Berkhamsted) Limited
Chartered Accountants
4 Claridge Court
Lower Kings Road
Berkhamsted
Hertfordshire
HP4 2AF

30 August 2023