REGISTERED NUMBER: 06822826 (England and Wales)

Unaudited Financial Statements

for the Year Ended 28 February 2023

for

Graftingardeners Limited

Contents of the Financial Statements
for the Year Ended 28 February 2023

Graftingardeners Limited

Company Information
for the Year Ended 28 February 2023

DIRECTORS:	A Rybinski P Rybinski
SECRETARY:	
REGISTERED OFFICE:	16 Beaufort Court Admirals Way Canary Wharf London E14 9XL
REGISTERED NUMBER:	06822826 (England and Wales)
ACCOUNTANTS:	RBS Accountants Limited 16 Beaufort Court Admirals Way London Docklands London E14 9XL

Balance Sheet
28 February 2023

	Notes	28.2.23 £	28.2.23 £	28.2.22 £	28.2.22 £
FIXED ASSETS					
Tangible assets	4		1,376,178		1,222,786
Investments	5		140		140
			1,376,318		1,222,926
CURRENT ASSETS					
Debtors	6	572,983		713,094	
Cash at bank and in hand		1,478,061		824,049	
		2,051,044		1,537,143	
CREDITORS					
Amounts falling due within one year	7	2,231,711		242,167	
NET CURRENT (LIABILITIES)/ASSETS			(180,667)		1,294,976
TOTAL ASSETS LESS CURRENT LIABILITIES			1,195,651		2,517,902
PROVISIONS FOR LIABILITIES			115,710		86,565
NET ASSETS			1,079,941		2,431,337
CAPITAL AND RESERVES					
Called up share capital			200		200
Retained earnings			1,079,741		2,431,137
			1,079,941		2,431,337

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 28 February 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 28 February 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.

The notes form part of these financial statements

continued...

Balance Sheet - continued
28 February 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 Income Statement has not been delivered.

The financial statements were approved by the Board of Directors and authorised for issue on 25 November 2023 and were signed on its behalf by:

A Rybinski - Director

Notes to the Financial Statements
for the Year Ended 28 February 2023

1. STATUTORY INFORMATION

Graftingardeners 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.

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

Long leasehold	- in accordance with the property
Plant and machinery	- 25% on cost
Motor vehicles	- 25% on reducing balance

Investments in subsidiaries
Investments in subsidiary undertakings are recognised at cost.

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.

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

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 25 (2022 - 17) .

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Notes to the Financial Statements - continued
for the Year Ended 28 February 2023

4. **TANGIBLE FIXED ASSETS**

	Freehold property £	Long leasehold £	Plant and machinery £	Motor vehicles £	Totals £
COST					
At 1 March 2022	594,525	194,548	468,306	502,738	1,760,117
Additions	-	27,990	383,197	32,496	443,683
Disposals	-	-	(34,950)	(11,391)	(46,341)
At 28 February 2023	594,525	222,538	816,553	523,843	2,157,459
DEPRECIATION					
At 1 March 2022	-	21,893	334,449	180,989	537,331
Charge for year	-	9,890	144,574	109,284	263,748
Eliminated on disposal	-	-	(16,950)	(2,848)	(19,798)
At 28 February 2023	-	31,783	462,073	287,425	781,281
NET BOOK VALUE					
At 28 February 2023	594,525	190,755	354,480	236,418	1,376,178
At 28 February 2022	594,525	172,655	133,857	321,749	1,222,786

5. **FIXED ASSET INVESTMENTS**

	Shares in group undertakings £
COST	
At 1 March 2022 and 28 February 2023	140
NET BOOK VALUE	
At 28 February 2023	140
At 28 February 2022	140

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

	28.2.23 £	28.2.22 £
Trade debtors	236,840	288,542
Other debtors	183,388	123,642
Directors' current accounts	133,867	282,691
Prepayments and accrued income	18,888	18,219
	572,983	713,094

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7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	28.2.23	28.2.22
	£	£
Trade creditors	22,659	19,199
Amounts owed to group undertakings	1,996,000	-
Tax	118,835	121,391
Social security and other taxes	7,225	9,213
VAT	68,478	79,793
Other creditors	9,764	3,821
Accrued expenses	8,750	8,750
	2,231,711	242,167

8. DIRECTORS' ADVANCES, CREDITS AND GUARANTEES

The following advances and credits to directors subsisted during the years ended 28 February 2023 and 28 February 2022:

	28.2.23	28.2.22
	£	£
A Rybinski		
Balance outstanding at start of year	141,144	148,289
Amounts repaid	(74,412)	(7,145)
Amounts written off	-	-
Amounts waived	-	-
Balance outstanding at end of year	66,732	141,144
P Rybinski		
Balance outstanding at start of year	141,547	148,289
Amounts repaid	(74,412)	(6,742)
Amounts written off	-	-
Amounts waived	-	-
Balance outstanding at end of year	67,135	141,547

9. ULTIMATE CONTROLLING PARTY

The ultimate controlling party is Graftinterest Limited.