

**DIAMOND GARDENING SERVICES LTD  
UNAUDITED ACCOUNTS  
FOR THE YEAR ENDED 31 AUGUST 2022**

**DIAMOND GARDENING SERVICES LTD**  
**UNAUDITED ACCOUNTS**  
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**DIAMOND GARDENING SERVICES LTD**  
**COMPANY INFORMATION**  
**FOR THE YEAR ENDED 31 AUGUST 2022**

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<b>Director</b>	Colin Smith
<b>Company Number</b>	09729130 (England and Wales)
<b>Registered Office</b>	The Carew Arms Antony Hill, Antony Torpoint Cornwall PL11 3AB
<b>Accountants</b>	Master Accounting Limited The Stables, Ashley Court 32 Main Street, Ashley Market Harborough Leicestershire LE16 8HF

**DIAMOND GARDENING SERVICES LTD**  
**STATEMENT OF FINANCIAL POSITION**  
**AS AT 31 AUGUST 2022**

	Notes	2022 £	2021 £
<b>Fixed assets</b>			
Tangible assets	<u>4</u>	5,713	15,499
<b>Current assets</b>			
Debtors	5	16,315	-
Cash at bank and in hand		6,390	18,745
		<u>22,705</u>	<u>18,745</u>
<b>Creditors: amounts falling due within one year</b>	<u>6</u>	(7,115)	(1,783)
<b>Net current assets</b>		<u>15,590</u>	<u>16,962</u>
<b>Total assets less current liabilities</b>		21,303	32,461
<b>Creditors: amounts falling due after more than one year</b>	<u>7</u>	-	(18,000)
<b>Net assets</b>		<u>21,303</u>	<u>14,461</u>
<b>Capital and reserves</b>			
Called up share capital	8	1	1
Profit and loss account		21,302	14,460
<b>Shareholders' funds</b>		<u>21,303</u>	<u>14,461</u>

For the year ending 31 August 2022 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 director acknowledges his 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 and authorised for issue on 29 September 2022 and were signed on its behalf by

Colin Smith  
Director

Company Registration No. 09729130

**DIAMOND GARDENING SERVICES LTD**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31 AUGUST 2022**

**1 Statutory information**

Diamond Gardening Services Ltd is a private company, limited by shares, registered in England and Wales, registration number 09729130. The registered office is The Carew Arms, Antony Hill, Antony, Torpoint, Cornwall, PL11 3AB.

**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.

***Turnover***

Turnover represents the value, net of VAT and discounts, of goods provided to customers and work carried out in respect of services provided to customers.

***Tangible fixed assets policy***

Depreciation has been provided at the following rates in order to write off the assets over their estimated useful lives:

Plant & machinery	20% - straight line
Motor vehicles	25% - straight line
Computer equipment	33% - straight line

**4 Tangible fixed assets**

	<b>Plant &amp; machinery</b>	<b>Motor vehicles</b>	<b>Computer equipment</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Cost or valuation</b>	At cost	At cost	At cost	
At 1 September 2021	20,833	44,382	346	65,561
Additions	1,400	-	-	1,400
At 31 August 2022	22,233	44,382	346	66,961
<b>Depreciation</b>				
At 1 September 2021	13,526	36,259	277	50,062
Charge for the year	2,994	8,123	69	11,186
At 31 August 2022	16,520	44,382	346	61,248
<b>Net book value</b>				
At 31 August 2022	5,713	-	-	5,713
At 31 August 2021	7,307	8,123	69	15,499

**5 Debtors**

**2022**  
**£**

**2021**  
**£**

**DIAMOND GARDENING SERVICES LTD**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31 AUGUST 2022**

**Amounts falling due within one year**

Other debtors	16,315	-
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**6 Creditors: amounts falling due within one year**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Trade creditors	18	18
Taxes and social security	6,464	1,187
Other creditors	153	98
Accruals	480	480
	<u>7,115</u>	<u>1,783</u>

**7 Creditors: amounts falling due after more than one year**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Bank loans	-	18,000

**8 Share capital**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Allotted, called up and fully paid:		
1 Ordinary shares of £1 each	1	1

**9 Average number of employees**

During the year the average number of employees was 4 (2021: 4).

