

Registered Number: 07611111
England and Wales

Unaudited Financial Statements
for the year ended 30 April 2023
for
DOBBE'S GARDEN CENTRE LTD

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DOBBE'S GARDEN CENTRE LTD
Company Information
For the year ended 30 April 2023

Director	M Dobbe
Registered Number	07611111
Registered Office	Dobbe's Nurseries Guildford Road Surrey KT23 4EX
Accountants	Sole Associates SVR Ltd 3 Park Court Pyrford Road West Byfleet Surrey KT14 6SD
Secretary	Sole Associates SVR Ltd

DOBBE'S GARDEN CENTRE LTD
Director's Report
For the year ended 30 April 2023

Director's report and financial statements

The director presents his/her/their annual report and the financial statements for the year ended 30 April 2023

Director

The director who served the company throughout the year was as follows:

M Dobbe

Statement of director's responsibilities

The director is responsible for preparing the directors' report and the financial statements in accordance with applicable law and regulation.

Company law requires the director to prepare financial statements for each financial year. Under that law the director has elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under company law the director must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the company and of the profit or loss of the company for that period. In preparing these financial statements, the director is required to

- select suitable accounting policies and then apply them consistently
- make judgments and accounting estimates that are reasonable and prudent
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business

The director is responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the company and enable them to ensure that the financial statements comply with the Companies Act 2006. The director is also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The director is responsible for the maintenance and integrity of the corporate and financial information included on the company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

On behalf of the board.

M Dobbe
Director

Date approved: 18 January 2024

DOBBE'S GARDEN CENTRE LTD
Accountants' Report
For the year ended 30 April 2023

In order to assist you to fulfil your duties under Companies Act 2006, we have prepared for your approval the accounts of Dobbe's Garden Centre Ltd for the year ended 30 April 2023 which comprise the Income Statement, the Statement of Financial Position and related notes from the company's accounting records and from information and explanations you have given us.

As a practising member of the Association of Chartered Certified Accountants, we are subject to its ethical and other professional requirements which are detailed at <http://rulebook.accaglobal.com>.

This report is made solely to the member of Dobbe's Garden Centre Ltd, as a body, in accordance with the terms of our engagement letter dated 18 January 2024. Our work has been undertaken solely to prepare for your approval the accounts of Dobbe's Garden Centre Ltd and state those matters that we have agreed to state to the Board of Directors of Dobbe's Garden Centre Ltd, as a body, in this report in accordance with the requirements of the Association of Chartered Certified Accountants and as detailed at <http://www.accaglobal.com/factsheet163>. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Dobbe's Garden Centre Ltd and its members as a body for our work or for this report.

It is your duty to ensure that Dobbe's Garden Centre Ltd has kept adequate accounting records and to prepare statutory accounts that give a true and fair view of the assets, liabilities, financial position and Profit of Dobbe's Garden Centre Ltd. You consider that Dobbe's Garden Centre Ltd 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 accounts of Dobbe's Garden Centre Ltd. 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 accounts.

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Sole Associates SVR Ltd
3 Park Court
Pyrford Road
West Byfleet
Surrey
KT14 6SD
18 January 2024

DOBBE'S GARDEN CENTRE LTD
Statement of Financial Position
As at 30 April 2023

	Notes	2023 £	2022 £
Fixed assets			
Intangible fixed assets	4	-	10,000
Tangible fixed assets	5	9,387	9,461
		9,387	19,461
Current assets			
Stocks	6	40,000	40,000
Debtors: amounts falling due within one year	7	50,110	57,438
Cash at bank and in hand		17,131	23,780
		107,241	121,218
Creditors: amount falling due within one year	8	(116,137)	(109,620)
Net current liabilities		(8,896)	11,598
Total assets less current liabilities		491	31,059
Creditors: amount falling due after more than one year	9	-	(30,604)
Net assets		491	455
Capital and reserves			
Called up share capital		106	106
Profit and loss account		385	349
Shareholder's funds		491	455

For the year ended 30 April 2023 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Director's responsibilities:

1. The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476.
2. The director acknowledges their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

These financial statements 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 Part 15 of the Companies Act 2006. In accordance with Section 444 of the Companies Act 2006, the income statement has not been delivered to the Registrar of Companies.

The financial statements were approved by the director on 18 January 2024 and were signed by:

M Dobbe
Director

DOBBE'S GARDEN CENTRE LTD
Statement of Changes in Equity
For the year ended 30 April 2023

	Equity share capital £	Retained Earnings £	Total £
At 01 May 2021	106	4,237	4,343
Profit for the year		9,112	9,112
Total comprehensive income for the year	-	9,112	9,112
Dividends		(13,000)	(13,000)
Total investments by and distributions to owners	-	(13,000)	(13,000)
At 30 April 2022	106	349	455
At 01 May 2022	106	349	455
Profit for the year		48,036	48,036
Total comprehensive income for the year	-	48,036	48,036
Dividends		(48,000)	(48,000)
Total investments by and distributions to owners	-	(48,000)	(48,000)
At 30 April 2023	106	385	491

DOBBE'S GARDEN CENTRE LTD
Notes to the Financial Statements
For the year ended 30 April 2023

General Information

Dobbe's Garden Centre Ltd is a private company, limited by shares, registered in England and Wales, registration number 07611111, registration address Dobbe's Nurseries, Guildford Road, Surrey, KT23 4EX.

The presentation currency is £ sterling.

1. Accounting policies

Significant accounting policies

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 comprises the invoiced value of goods and services supplied by the company, net of Value Added Tax and trade discounts.

Government grants

Government grants received are credited to deferred income. Grants towards capital expenditure are released to the income statement over the expected useful life of the assets. Grants received towards revenue expenditure are released to the income statement as the related expenditure is incurred.

Finance lease and hire purchase charges

The finance element of the rental payment is charged to the income statement on a straight line basis.

Taxation

Taxation represents the sum of tax currently payable and deferred tax. Tax is recognised in the statement of income, except to the extent that it relates to items recognised in other comprehensive income or directly in capital and reserves.

The company's liability for current tax is calculated using the tax rates and laws that have been enacted or substantively enacted at the reporting date.

Current and deferred tax assets and liabilities are not discounted

Deferred taxation

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the reporting date.

Deferred tax is measured using tax rates and laws that have been enacted or substantively enacted by the reporting date 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.

Current and deferred tax assets and liabilities are not discounted.

Intangible assets

Intangible assets (including purchased goodwill and patents) are amortised at rates calculated to write off the assets on a straight line basis over their estimated useful economic lives. Impairment of intangible assets is only reviewed where circumstances indicate that the carrying value of an asset may not be fully recoverable.

Goodwill

Acquired goodwill is stated at cost less amortisation. Amortisation is calculated on a straight line basis over the estimated expected useful economic life of the goodwill of years.

Tangible fixed assets

Tangible fixed assets, other than freehold land, are stated at cost or valuation less depreciation and any provision for impairment. Depreciation is provided at rates calculated to write off the cost or valuation of fixed assets, less their estimated residual value, over their expected useful lives on the following basis:

Plant and Machinery	25% Reducing Balance
Motor Vehicles	25% Reducing Balance

Fixtures and Fittings 25% Reducing Balance

Computer Equipment 25% Reducing Balance

Stocks

Stocks are valued at the lower of cost and net realisable value after making due allowance for obsolete and slow moving items. Cost includes all direct costs and an appropriate proportion of fixed and variable overheads.

2. Directors' Emoluments

	2023 £	2022 £
Administrative Expenses		
Directors Salaries	12,540	24,030
	12,540	24,030

3. Average number of employees

Average number of employees during the year was 12 (2022 : 14).

4. Intangible fixed assets

Cost	Goodwill £	Total £
At 01 May 2022	200,000	200,000
Additions	-	-
Disposals	-	-
At 30 April 2023	200,000	200,000
Amortisation		
At 01 May 2022	190,000	190,000
Charge for year	10,000	10,000
On disposals	-	-
At 30 April 2023	200,000	200,000
Net book values		
At 30 April 2023	-	-
At 30 April 2022	10,000	10,000

5. Tangible fixed assets

Cost or valuation	Plant and Machinery	Motor Vehicles	Fixtures and Fittings	Computer Equipment	Total
	£	£	£	£	£
At 01 May 2022	5,377	35,680	21,255	9,870	72,182
Additions	-	-	349	2,226	2,575
Disposals	-	-	-	-	-
At 30 April 2023	5,377	35,680	21,604	12,096	74,757
Depreciation					
At 01 May 2022	4,984	31,706	18,861	7,170	62,721
Charge for year	99	994	613	943	2,649
On disposals	-	-	-	-	-
At 30 April 2023	5,083	32,700	19,474	8,113	65,370
Net book values					
Closing balance as at 30 April 2023	294	2,980	2,130	3,983	9,387
Opening balance as at 01 May 2022	393	3,974	2,394	2,700	9,461

6. Stocks

	2023	2022
	£	£
Stocks	40,000	40,000
	40,000	40,000

7. Debtors: amounts falling due within one year

	2023	2022
	£	£
Trade Debtors	50,110	57,438
	50,110	57,438

8. Creditors: amount falling due within one year

	2023	2022
	£	£
Trade Creditors	54,648	52,070
Bank Loans & Overdrafts	-	10,648
Corporation Tax	11,169	5,205
PAYE & Social Security	1,209	1,750
Other Creditors	3,383	453
Wages & Salaries Control Account	-	-
Directors' Current Accounts	29,386	14,918
VAT	16,342	24,576
	116,137	109,620

9. Creditors: amount falling due after more than one year

	2023	2022
	£	£
Bank Loans & Overdrafts	-	30,604
	-	30,604

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.