

**REGISTERED NUMBER: 14303643 (England and Wales)**

**FINANCIAL STATEMENTS**  
**FOR THE PERIOD 18 AUGUST 2022 TO 30 SEPTEMBER 2023**  
**FOR**  
**DREW FORD GARDEN MACHINERY LTD**

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FOR THE PERIOD 18 AUGUST 2022 TO 30 SEPTEMBER 2023**

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**DREW FORD GARDEN MACHINERY LTD**  
**COMPANY INFORMATION**  
**FOR THE PERIOD 18 AUGUST 2022 TO 30 SEPTEMBER 2023**

**DIRECTORS:** A Ford  
Mrs R Ford

**SECRETARY:**

**REGISTERED OFFICE:** Loughrigg  
North Road  
Holme  
Lancashire  
LA6 1QA

**REGISTERED NUMBER:** 14303643 (England and Wales)

**ACCOUNTANTS:** Mitchinsons Accountants  
22 Market Place  
Kendal  
Cumbria  
LA9 4TN

**DREW FORD GARDEN MACHINERY LTD (REGISTERED NUMBER: 14303643)**

**BALANCE SHEET  
30 SEPTEMBER 2023**

	Notes	£	£
<b>FIXED ASSETS</b>			
Tangible assets	4		8,458
<b>CURRENT ASSETS</b>			
Stocks		46,240	
Debtors	5	6,689	
Cash at bank and in hand		<u>52,606</u>	
		105,535	
<b>CREDITORS</b>			
Amounts falling due within one year	6	<u>61,031</u>	
<b>NET CURRENT ASSETS</b>			<u>44,504</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			52,962
<b>PROVISIONS FOR LIABILITIES</b>			<u>2,115</u>
<b>NET ASSETS</b>			<u><u>50,847</u></u>
<b>CAPITAL AND RESERVES</b>			
Called up share capital			100
Retained earnings			<u>50,747</u>
			<u><u>50,847</u></u>

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

The members have not required the company to obtain an audit of its financial statements for the period 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.

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 23 January 2024 and were signed on its behalf by:

Mrs R Ford - Director

The notes form part of these financial statements

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE PERIOD 18 AUGUST 2022 TO 30 SEPTEMBER 2023**

**1. STATUTORY INFORMATION**

Drew Ford Garden Machinery Ltd 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.

Plant and machinery - 20% Reducing Balance

Motor Vehicles - 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.

**Taxation**

Taxation for the period 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 period 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.

**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 period was 3.

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE PERIOD 18 AUGUST 2022 TO 30 SEPTEMBER 2023

4. **TANGIBLE FIXED ASSETS**

Plant and  
machinery  
etc  
£

**COST**

Additions

10,796

At 30 September 2023

10,796

**DEPRECIATION**

Charge for period

2,338

At 30 September 2023

2,338

**NET BOOK VALUE**

At 30 September 2023

8,458

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

£

Trade debtors

5,619

Other debtors

1,070

6,689

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

£

Trade creditors

11,792

Taxation and social security

13,050

Other creditors

36,189

61,031

7. **ULTIMATE CONTROLLING PARTY**

The ultimate controlling party is Andrew Ford and Rowan Ford.

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.