

**Financial Statements**  
**for the Year Ended 31 December 2022**  
**for**  
**THE GARDEN (MARKETING & PR) LIMITED**

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

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	<b>Page</b>
<b>Company Information</b>	<b>1</b>
<b>Abridged Balance Sheet</b>	<b>2</b>
<b>Notes to the Financial Statements</b>	<b>4</b>
<b>Report of the Accountants</b>	<b>7</b>

**THE GARDEN (MARKETING & PR) LIMITED**

**Company Information**  
**for the Year Ended 31 December 2022**

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**DIRECTORS:**

P R Meadows  
I Forbes

**REGISTERED OFFICE:**

1a The Quadrant Courtyard  
Quadrant Way  
Weybridge  
Surrey  
KT13 8DR

**REGISTERED NUMBER:**

03945173

**ACCOUNTANTS:**

Pembroke Briggs Chartered Accountants  
1a The Quadrant Courtyard  
Quadrant Way  
Weybridge  
Surrey  
KT13 8DR

**Abridged Balance Sheet**  
**31 December 2022**

	Notes	31.12.22 £	£	31.12.21 £	£
<b>FIXED ASSETS</b>					
Intangible assets	4		80,000		120,000
Tangible assets	5		<u>5,302</u>		<u>7,727</u>
			85,302		127,727
<b>CURRENT ASSETS</b>					
Debtors		355,799		231,325	
Cash at bank		<u>446,999</u>		<u>166,738</u>	
		802,798		398,063	
<b>CREDITORS</b>					
Amounts falling due within one year		<u>578,989</u>		<u>325,213</u>	
<b>NET CURRENT ASSETS</b>			<u>223,809</u>		<u>72,850</u>
<b>TOTAL ASSETS LESS</b>					
<b>CURRENT LIABILITIES</b>			<u>309,111</u>		<u>200,577</u>
<b>CAPITAL AND RESERVES</b>					
Called up share capital			90		90
Capital redemption reserve	6		10		10
Retained earnings	6		<u>309,011</u>		<u>200,477</u>
<b>SHAREHOLDERS' FUNDS</b>			<u>309,111</u>		<u>200,577</u>

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 directors acknowledge their responsibilities for:

- ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and
- 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.

All the members have consented to the preparation of an abridged Balance Sheet for the year ended 31 December 2022 in accordance with Section 444(2A) of the Companies Act 2006.

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 30 November 2023 and were signed on its behalf by:

P R Meadows - Director

## 1. STATUTORY INFORMATION

The Garden (Marketing & PR) Limited is a private company, limited by shares, registered in Not specified/Other. 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 2014, is being amortised evenly over its estimated useful life of ten 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.

Short leasehold	- Over period of lease
Computer equipment	- 33% on 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.

## 2. ACCOUNTING POLICIES - continued

### 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 5 (2021 - 5) .

## 4. INTANGIBLE FIXED ASSETS

	Totals £
<b>COST</b>	
At 1 January 2022	
and 31 December 2022	<u>400,000</u>
<b>AMORTISATION</b>	
At 1 January 2022	280,000
Amortisation for year	<u>40,000</u>
At 31 December 2022	<u>320,000</u>
<b>NET BOOK VALUE</b>	
At 31 December 2022	<u>80,000</u>
At 31 December 2021	<u>120,000</u>

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

5. TANGIBLE FIXED ASSETS

	Totals £
<b>COST</b>	
At 1 January 2022	139,837
Additions	<u>206</u>
At 31 December 2022	<u>140,043</u>
<b>DEPRECIATION</b>	
At 1 January 2022	132,110
Charge for year	<u>2,631</u>
At 31 December 2022	<u>134,741</u>
<b>NET BOOK VALUE</b>	
At 31 December 2022	<u>5,302</u>
At 31 December 2021	<u>7,727</u>

6. RESERVES

	Retained earnings £	Capital redemption reserve £	Totals £
At 1 January 2022	200,477	10	200,487
Profit for the year	<u>108,534</u>		<u>108,534</u>
At 31 December 2022	<u>309,011</u>	<u>10</u>	<u>309,021</u>

7. RELATED PARTY DISCLOSURES

- (i) The director of the company, Mr P R Meadows, also trades under the name The Garden.
- (ii) The director of the company, Mr I Forbes, also trades under the name The Greenhouse.



**THE GARDEN (MARKETING & PR) LIMITED**

**Report of the Accountants to the Directors of  
The Garden (Marketing & PR) Limited**

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**The following reproduces the text of the report prepared for the directors 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 Directors are not required to be filed with the Registrar of Companies.**

As described on the Balance Sheet you are responsible for the preparation of the financial statements for the year ended 31 December 2022 set out on page nil and you consider that the company is exempt from an audit.

In accordance with your instructions, we have compiled these unaudited financial statements in order to assist you to fulfil your statutory responsibilities, from the accounting records and information and explanations supplied to us.

Pembroke Briggs Chartered Accountants  
1a The Quadrant Courtyard  
Quadrant Way  
Weybridge  
Surrey  
KT13 8DR

Date: .....

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.