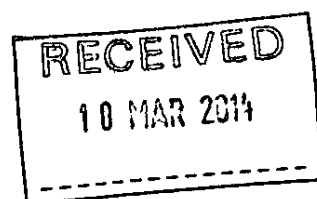


REGISTERED NUMBER: 04999384 (England and Wales)



Abbreviated Unaudited Accounts  
for the Year Ended 31 December 2013  
for  
Durston Garden Products Ltd



**Durston Garden Products Ltd (Registered number: 04999384)**

**Contents of the Abbreviated Accounts**  
**for the Year Ended 31 December 2013**

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**Durston Garden Products Ltd**  
**Company Information**  
**for the Year Ended 31 December 2013**

**DIRECTORS:** S A Durston  
C G Durston  
D J Durston

**SECRETARY:** C G Durston

**REGISTERED OFFICE:** Avalon Farm  
Sharpham  
Street  
Somerset  
BA16 9SE

**REGISTERED NUMBER:** 04999384 (England and Wales)

**ACCOUNTANTS:** Monahans  
Chartered Accountants  
3 Landmark House  
Wirral Park Road  
Glastonbury  
Somerset  
BA6 9FR

**Durston Garden Products Ltd (Registered number: 04999384)**

**Abbreviated Balance Sheet**  
**31 December 2013**

|  | Notes | 2013<br>£               | 2012<br>£               |
|--|-------|-------------------------|-------------------------|
| <b>FIXED ASSETS</b>                          |       |                         |                         |
| Intangible assets                            | 2     | 12,000                  | 16,000                  |
| Tangible assets                              | 3     | 1,349,193               | 1,410,862               |
| Investment property                          | 4     | 462,023                 | 235,516                 |
|  |       | <u>1,823,216</u>        | <u>1,662,378</u>        |
| <b>CURRENT ASSETS</b>                        |       |                         |                         |
| Stocks                                       |       | 977,099                 | 874,832                 |
| Debtors                                      |       | 155,627                 | 160,634                 |
| Cash at bank                                 |       | 381                     | -                       |
|  |       | <u>1,133,107</u>        | <u>1,035,466</u>        |
| <b>CREDITORS</b>                             |       |                         |                         |
| Amounts falling due within one year          |       | <u>997,554</u>          | <u>1,000,435</u>        |
| <b>NET CURRENT ASSETS</b>                    |       | <u>135,553</u>          | <u>35,031</u>           |
| <b>TOTAL ASSETS LESS CURRENT LIABILITIES</b> |       | <u>1,958,769</u>        | <u>1,697,409</u>        |
| <b>CREDITORS</b>                             |       |                         |                         |
| Amounts falling due after more than one year |       | (544,070)               | (450,137)               |
| <b>PROVISIONS FOR LIABILITIES</b>            |       | <u>(37,000)</u>         | <u>(38,423)</u>         |
| <b>NET ASSETS</b>                            |       | <u><u>1,377,699</u></u> | <u><u>1,208,849</u></u> |
| <b>CAPITAL AND RESERVES</b>                  |       |                         |                         |
| Called up share capital                      | 5     | 100                     | 100                     |
| Profit and loss account                      |       | <u>1,377,599</u>        | <u>1,208,749</u>        |
| <b>SHAREHOLDERS' FUNDS</b>                   |       | <u><u>1,377,699</u></u> | <u><u>1,208,849</u></u> |

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2013

The members have not required the company to obtain an audit of its financial statements for the year ended 31 December 2013 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 notes form part of these abbreviated accounts

**Durston Garden Products Ltd (Registered number: 04999384)**

**Abbreviated Balance Sheet - continued**  
**31 December 2013**

The abbreviated accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies


The financial statements were approved by the Board of Directors on 6-3-14 and were signed on its behalf by



S A Durston - Director



C G Durston - Director



D J Durston - Director

The notes form part of these abbreviated accounts

**Notes to the Abbreviated Accounts**  
**for the Year Ended 31 December 2013**

**1 ACCOUNTING POLICIES**

**Accounting convention**

The financial statements have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008)

**Turnover**

Turnover represents net invoiced sales of goods, excluding value added tax

**Goodwill**

Goodwill, being the amount paid in connection with the acquisition of a business in 2012, is being amortised evenly over its estimated useful life of five years

**Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life or, if held under a finance lease, over the lease term, whichever is the shorter

|                       |  |
|-----------------------|--|
| Freehold property     | - 2% on straight line basis and Land, based on tonnage of peat extracted |
| Plant and machinery   | - 20% on reducing balance  |
| Fixtures and fittings | - 33% on straight line basis and 25% on reducing balance                 |
| Motor vehicles        | - 20% on reducing balance  |

**Investment property**

Investment property is shown at most recent valuation. Any aggregate surplus or deficit arising from changes in market value is transferred to a revaluation reserve

**Stocks**

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items

**Deferred tax**

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

**Hire purchase and leasing commitments**

Assets obtained under hire purchase contracts or finance leases are capitalised in the balance sheet. Those held under hire purchase contracts are depreciated over their estimated useful lives. Those held under finance leases are depreciated over their estimated useful lives or the lease term, whichever is the shorter

The interest element of these obligations is charged to the profit and loss account over the relevant period. The capital element of the future payments is treated as a liability

Rentals paid under operating leases are charged to the profit and loss account on a straight line basis over the period of the lease

**Notes to the Abbreviated Accounts - continued**  
**for the Year Ended 31 December 2013**

**2 INTANGIBLE FIXED ASSETS**

|                       | Total<br>£ |
|-----------------------|------------|
| <b>COST</b>           |            |
| At 1 January 2013     |            |
| and 31 December 2013  | 20,000     |
| <b>AMORTISATION</b>   |            |
| At 1 January 2013     | 4,000      |
| Amortisation for year | 4,000      |
| At 31 December 2013   | 8,000      |
| <b>NET BOOK VALUE</b> |            |
| At 31 December 2013   | 12,000     |
| At 31 December 2012   | 16,000     |

**3 TANGIBLE FIXED ASSETS**

|                        | Total<br>£ |
|------------------------|------------|
| <b>COST</b>            |            |
| At 1 January 2013      | 1,958,212  |
| Additions              | 60,216     |
| Disposals              | (2,525)    |
| At 31 December 2013    | 2,015,903  |
| <b>DEPRECIATION</b>    |            |
| At 1 January 2013      | 547,350    |
| Charge for year        | 119,865    |
| Eliminated on disposal | (505)      |
| At 31 December 2013    | 666,710    |
| <b>NET BOOK VALUE</b>  |            |
| At 31 December 2013    | 1,349,193  |
| At 31 December 2012    | 1,410,862  |

**4 INVESTMENT PROPERTY**

|                       | Total<br>£ |
|-----------------------|------------|
| <b>COST</b>           |            |
| At 1 January 2013     | 235,516    |
| Additions             | 226,507    |
| At 31 December 2013   | 462,023    |
| <b>NET BOOK VALUE</b> |            |
| At 31 December 2013   | 462,023    |
| At 31 December 2012   | 235,516    |

**Durston Garden Products Ltd (Registered number: 04999384)**

**Notes to the Abbreviated Accounts - continued**  
**for the Year Ended 31 December 2013**

**5 CALLED UP SHARE CAPITAL**

| Allotted, issued and fully paid<br>Number | Class    | Nominal<br>value | 2013<br>£  | 2012<br>£  |
|---|----------|------------------|------------|------------|
| 100                                       | Ordinary | £1               | <u>100</u> | <u>100</u> |