

**REGISTERED NUMBER: 11025348 (England and Wales)**

**Financial Statements for the Year Ended 30 September 2023**

**for**

**Rutland County Garden Furniture Ltd**

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for the Year Ended 30 September 2023**

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**Rutland County Garden Furniture Ltd (Registered number: 11025348)****Abridged Balance Sheet  
30 September 2023**

		2023		2022	
	Notes	£	£	£	£
<b>FIXED ASSETS</b>					
Intangible assets	4		4,000		8,000
Tangible assets	5		194,415		104,307
Investments	6		<u>1,000</u>		<u>1,000</u>
			199,415		113,307
<b>CURRENT ASSETS</b>					
Stocks		306,000		326,000	
Debtors		291,466		498,149	
Cash at bank		<u>12,457</u>		<u>231,545</u>	
		609,923		1,055,694	
<b>CREDITORS</b>					
Amounts falling due within one year		<u>294,258</u>		<u>456,357</u>	
<b>NET CURRENT ASSETS</b>			<u>315,665</u>		<u>599,337</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			515,080		712,644
<b>CREDITORS</b>					
Amounts falling due after more than one year			(38,210)		(20,276)
<b>PROVISIONS FOR LIABILITIES</b>			<u>(44,460)</u>		<u>(19,818)</u>
<b>NET ASSETS</b>			<u><u>432,410</u></u>		<u><u>672,550</u></u>

The notes form part of these financial statements

**Abridged Balance Sheet - continued**  
**30 September 2023**

	Notes	2023		2022	
		£	£	£	£
<b>CAPITAL AND RESERVES</b>					
Called up share capital			1,000		1,000
Retained earnings			<u>431,410</u>		<u>671,550</u>
<b>SHAREHOLDERS' FUNDS</b>			<u>432,410</u>		<u>672,550</u>

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

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

All the members have consented to the preparation of an abridged Income Statement and an abridged Balance Sheet for the year ended 30 September 2023 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 22 February 2024 and were signed on its behalf by:

B M Fordham - Director

J C Fordham - Director

**Notes to the Financial Statements  
for the Year Ended 30 September 2023**

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**1. STATUTORY INFORMATION**

Rutland County Garden Furniture Ltd is a private company, limited by shares, registered in England and Wales. The company's registered number and registered office address are as below:

<b>Registered number:</b>	11025348
<b>Registered office:</b>	2 Dovecote Meadows Aslackby Sleaford Lincolnshire NG34 0HZ

**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 0, is being amortised evenly over its estimated useful life of nil 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.

**Investments in subsidiaries**

Investments in subsidiary undertakings are recognised at cost.

**Stocks**

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

Cost is calculated using the first-in, first-out method and includes all purchase, transport, and handling costs in bringing stocks to their present location and condition.

**Notes to the Financial Statements - continued  
for the Year Ended 30 September 2023**

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**2. ACCOUNTING POLICIES - continued**

**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.

**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 6 (2022 - 5) .

Notes to the Financial Statements - continued  
for the Year Ended 30 September 2023

4. INTANGIBLE FIXED ASSETS

	Totals £
<b>COST</b>	
At 1 October 2022	
and 30 September 2023	<u>20,000</u>
<b>AMORTISATION</b>	
At 1 October 2022	12,000
Amortisation for year	<u>4,000</u>
At 30 September 2023	<u>16,000</u>
<b>NET BOOK VALUE</b>	
At 30 September 2023	<u>4,000</u>
At 30 September 2022	<u>8,000</u>

5. TANGIBLE FIXED ASSETS

	Totals £
<b>COST</b>	
At 1 October 2022	197,817
Additions	207,487
Disposals	<u>(50,614)</u>
At 30 September 2023	<u>354,690</u>
<b>DEPRECIATION</b>	
At 1 October 2022	93,510
Charge for year	93,239
Eliminated on disposal	<u>(26,474)</u>
At 30 September 2023	<u>160,275</u>
<b>NET BOOK VALUE</b>	
At 30 September 2023	<u>194,415</u>
At 30 September 2022	<u>104,307</u>

Notes to the Financial Statements - continued  
for the Year Ended 30 September 2023

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6. FIXED ASSET INVESTMENTS

Information on investments other than loans is as follows:

	Totals £
<b>COST</b>	
At 1 October 2022	
and 30 September 2023	<u>1,000</u>
<b>NET BOOK VALUE</b>	
At 30 September 2023	<u>1,000</u>
At 30 September 2022	<u>1,000</u>



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.