

COMPANY REGISTRATION NUMBER: 06675708

Cornerstone Group of Nurseries Limited

Filleted Unaudited Financial Statements

30 November 2025

Cornerstone Group of Nurseries Limited

Statement of Financial Position

30 November 2025

		2025	2024	
	Note	£	£	£
Fixed assets				
Tangible assets	5	11,011		17,661
Current assets				
Debtors	6	126,584	71,433	
Cash at bank and in hand		60,399	93,508	
		186,983	164,941	
Creditors: amounts falling due within one year	7	207,935	129,985	
Net current (liabilities)/assets		(20,952)		34,956
Total assets less current liabilities		(9,941)		52,617
Creditors: amounts falling due after more than one year	8	120,396		187,420
Net liabilities		(130,337)		(134,803)
Capital and reserves				
Called up share capital		100,000		100,000
Profit and loss account		(230,337)		(234,803)
Shareholders deficit		(130,337)		(134,803)

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 Section 1A of FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

In accordance with section 444 of the Companies Act 2006, the statement of income and retained earnings has not been delivered.

For the year ending 30 November 2025 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476 ;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements .

Cornerstone Group of Nurseries Limited

Statement of Financial Position *(continued)*

30 November 2025

These financial statements were approved by the board of directors and authorised for issue on 16 April 2026 , and are signed on behalf of the board by:

Mr C K Ng

Director

Company registration number: 06675708

Cornerstone Group of Nurseries Limited

Notes to the Financial Statements

Year ended 30 November 2025

1. General information

The company is a private company limited by shares, registered in England and Wales. The address of the registered office is All Saints Hall, Trewsbury Road, Sydenham, SE26 5EP, London.

2. Statement of compliance

These financial statements have been prepared in compliance with Section 1A of FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland'.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through profit or loss.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Revenue recognition

Turnover is measured at the fair value of the consideration received or receivable for goods supplied and services rendered, net of discounts and Value Added Tax. Revenue from the sale of goods is recognised when the significant risks and rewards of ownership have transferred to the buyer (usually on despatch of the goods); the amount of revenue can be measured reliably; it is probable that the associated economic benefits will flow to the entity; and the costs incurred or to be incurred in respect of the transactions can be measured reliably.

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses. An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other comprehensive income and accumulated in equity, except to the extent it reverses a revaluation decrease of the same asset previously recognised in profit or loss. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other comprehensive income to the extent of any previously recognised revaluation increase accumulated in equity in respect of that asset. Where a revaluation decrease exceeds the accumulated revaluation gains accumulated in equity in respect of that asset, the excess shall be recognised in profit or loss.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Fixtures and fittings	-	30% reducing balance
Equipment	-	10% straight line

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date. For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets. For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the company are assigned to those units.

Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund. When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as a finance cost in profit or loss in the period in which it arises.

4. Employee numbers

The average number of persons employed by the company during the year amounted to 26 (2024: 22).

5. Tangible assets

	Long leasehold property £	Fixtures and fittings £	Equipment £	Total £
Cost				
At 1 December 2024 and 30 November 2025	2,654	75,951	27,902	106,507
Depreciation				
At 1 December 2024	265	61,191	27,390	88,846
Charge for the year	266	6,213	171	6,650
At 30 November 2025	531	67,404	27,561	95,496
Carrying amount				
At 30 November 2025	2,123	8,547	341	11,011
At 30 November 2024	2,389	14,760	512	17,661

6. Debtors

	2025 £	2024 £
Trade debtors	115,307	71,433
Other debtors	11,277	—
	126,584	71,433

7. Creditors: amounts falling due within one year

	2025 £	2024 £
Trade creditors	110,169	17,702
Social security and other taxes	13,089	51,683
Other creditors	84,677	60,600
	207,935	129,985

8. Creditors: amounts falling due after more than one year

	2025 £	2024 £
Bank loans and overdrafts	62,185	97,342
Other creditors	58,211	90,078
	120,396	187,420

9. Directors' advances, credits and guarantees

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.