Company Registration No. 11368382 (England and Wales)

JEFFERY GARDEN AND GIFTS LIMITED
UNAUDITED ACCOUNTS
FOR THE YEAR ENDED 31 MAY 2023

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UNAUDITED ACCOUNTS
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JEFFERY GARDEN AND GIFTS LIMITED
COMPANY INFORMATION
FOR THE YEAR ENDED 31 MAY 2023

Directors	L.Jeffery H. Jeffery
Company Number	11368382 (England and Wales)
Registered Office	380a New Hythe Lane Larkfield, Aylesford Maidstone Kent ME20 6RZ United Kingdom
Accountants	Rustrick Accountants Limited 380A New Hythe lane Larkfield Maidstone Kent ME20 6RZ

JEFFERY GARDEN AND GIFTS LIMITED
STATEMENT OF FINANCIAL POSITION
AS AT 31 MAY 2023

	Notes	2023 £	2022 £
Fixed assets			
Tangible assets	4	323	27,078
Current assets			
Debtors	5	15,965	-
Cash at bank and in hand		47,583	94,105
		63,548	94,105
Creditors: amounts falling due within one year	6	(41,614)	(70,001)
Net current assets		21,934	24,104
Net assets		22,257	51,182
Capital and reserves			
Called up share capital		2	2
Profit and loss account		22,255	51,180
Shareholders' funds		22,257	51,182

For the year ending 31 May 2023 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies. The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with the provisions of FRS 102 Section 1A - Small Entities. The profit and loss account has not been delivered to the Registrar of Companies.

The financial statements were approved by the Board of Directors and authorised for issue on 14 November 2023 and were signed on its behalf by

L.Jeffery
Director

Company Registration No. 11368382

1 Statutory information

Jeffery Garden and Gifts Limited is a private company, limited by shares, registered in England and Wales, registration number 11368382. The registered office is 380a New Hythe Lane, Larkfield, Aylesford, Maidstone, Kent, ME20 6RZ, United Kingdom.

2 Compliance with accounting standards

The accounts have been prepared in accordance with the provisions of FRS 102 Section 1A Small Entities. There were no material departures from that standard.

3 Accounting policies

The principal accounting policies adopted in the preparation of the financial statements are set out below and have remained unchanged from the previous year, and also have been consistently applied within the same accounts.

Basis of preparation

The accounts have been prepared under the historical cost convention as modified by the revaluation of certain fixed assets.

Presentation currency

The accounts are presented in £ sterling.

Turnover

Turnover is measured at the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes. Turnover from the sale of goods is recognised when goods have been delivered to customers such that risks and rewards of ownership have transferred to them. Turnover from the rendering of services is recognised by reference to the stage of completion of the contract. The stage of completion of a contract is measured by comparing the costs incurred for work performed to date to the total estimated contract costs.

Government grants

Government grants in relation to tangible fixed assets are credited to profit and loss account over the useful lives of the related assets, whereas those in relation to expenditure are credited when the expenditure is charged to profit and loss.

Pension costs

The company operates a defined contribution scheme for the benefit of its employees. Contributions payable are recognised in the profit and loss account when due.

Deferred taxation

Deferred tax arises as a result of including items of income and expenditure in taxation computations in periods different from those in which they are included in the company's accounts. Deferred tax is provided in full on timing differences which result in an obligation to pay more (or less) tax at a future date, at the average tax rates that are expected to apply when the timing differences reverse, based on current tax rates and laws.

Deferred tax assets and liabilities are not discounted.

Tangible fixed assets and depreciation

Tangible assets are included at cost less depreciation and impairment. Depreciation has been provided at the following rates in order to write off the assets over their estimated useful lives:

Motor vehicles	25% Reducing Balance
Computer equipment	25% Reducing Balance

4 Tangible fixed assets

	Motor vehicles	Computer equipment	Total
	£	£	£
Cost or valuation	At cost	At cost	
At 1 June 2022	26,885	193	27,078
Additions	-	178	178
Disposals	(26,885)	-	(26,885)
At 31 May 2023	-	371	371
Depreciation			
Charge for the year	-	48	48
At 31 May 2023	-	48	48
Net book value			
At 31 May 2023	-	323	323
At 31 May 2022	26,885	193	27,078

5 Debtors

	2023	2022
	£	£
Amounts falling due within one year		
Accrued income and prepayments	15,965	-

6 Creditors: amounts falling due within one year

	2023	2022
	£	£
VAT	13,665	17,565
Taxes and social security	27,788	26,192
Other creditors	-	128
Loans from directors	161	26,116
	41,614	70,001

7 Average number of employees

During the year the average number of employees was 2 (2022: 3).

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.