



Registered Number: SC701721
Scotland

GARDEN OFFICE DIRECT LTD

Unaudited Financial Statements

Period of accounts

Start date: 01 July 2023

End date: 30 June 2024

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Director	Krzysztof Batruch
Registered Number	SC701721
Registered Office	28 MacBeth Street Glasgow G31 4BF
Accountants	J & K Accounts Ltd Honeysuckle Cottage Carnbo Kinross KY13 0NX

GARDEN OFFICE DIRECT LTD

Statement of Financial Position

As at 30 June 2024

	2024		2023	
	£	£	£	£
Fixed assets		13,377		21,376
Current assets	1,800		(22,895)	
Prepayments and accrued income	20,746		32,341	
Creditors: amount falling due within one year	(67,173)		(17,037)	
Net current assets		(44,627)		(7,591)
Total assets less current liabilities		(31,250)		13,785
Creditors: amount falling due after more than one year		(10,000)		(10,000)
Net assets		(41,250)		3,785
Capital and reserves		(41,250)		3,785

NOTES TO THE ACCOUNTS

General Information

Garden Office Direct Ltd is a private company, limited by shares, registered in Scotland, registration number SC701721, registration address 28 MacBeth Street, Glasgow, G31 4BF.

The presentation currency is £ sterling.

1. Accounting policies

Significant accounting policies

Statement of compliance

These financial statements have been prepared in compliance with FRS 105 – The Financial Reporting Standard applicable in the UK and Republic of Ireland and the Companies Act 2006.

Basis of preparation

The financial statements have been prepared under the historical cost convention as modified by the revaluation of land and buildings and certain financial instruments measured at fair value in accordance with the accounting policies.

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

2. Average number of employees

Average number of employees during the year was 2 (2023 : 2).

For the year ended 30 June 2024 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Director's Responsibilities:

The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476.

The director acknowledges their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the micro-entity provisions and FRS 105, the Financial Reporting Standard applicable to the micro-entities regime. The accounts have been delivered in accordance with the provisions applicable to companies subject to the small companies regime. The income statement has not been delivered to the Registrar of Companies.

The financial statements were approved by the director on 24 March 2025 and were signed by:

Krzysztof Batruch
Director

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.