



Registered Number: SC701721
Scotland

GARDEN OFFICE DIRECT LTD

Unaudited Financial Statements

Period of accounts

Start date: 01 July 2024

End date: 30 June 2025

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GARDEN OFFICE DIRECT LTD

Company Information

For the year ended 30 June 2025

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 2025

	2025	2024
	£	£
Fixed assets	8,038	13,377
Current assets	38,767	1,800
Prepayments and accrued income	0	20,746
Creditors: amount falling due within one year	(95,304)	(67,173)
Net current assets	(56,537)	(44,627)
Total assets less current liabilities	(48,499)	(31,250)
Creditors: amount falling due after more than one year	(12,179)	(10,000)
Net assets	(60,678)	(41,250)
 Capital and reserves	 (60,678)	 (41,250)

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.

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 (2024 : 2).

For the year ended 30 June 2025 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 17 February 2026 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.