

Unaudited Financial Statements
for the Period 1 February 2023 to 31 March 2023
for
A.C. Nurden Limited

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for the Period 1 February 2023 to 31 March 2023

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A.C. Nurden Limited

Company Information

for the Period 1 February 2023 to 31 March 2023

DIRECTOR:

A C Nurden

REGISTERED OFFICE:

Malmesbury Garden Centre
Crudwell Road
MALMESBURY
SN16 9JL

REGISTERED NUMBER:

02012513 (England and Wales)

ACCOUNTANTS:

Grosvenor House Practice Limited
Building 2a - D Site
Kemble Airfield
Kemble
Cirencester
Gloucestershire
GL7 6BA

Abridged Balance Sheet
31 March 2023

	Notes	31.3.23 £	£	31.1.23 £	£
FIXED ASSETS					
Tangible assets	4		368,707		453,666
CURRENT ASSETS					
Stocks		400,000		735,000	
Debtors		1,254,454		496,698	
Cash at bank and in hand		13,017		1,007	
		<u>1,667,471</u>		<u>1,232,705</u>	
CREDITORS					
Amounts falling due within one year		<u>1,185,239</u>		<u>1,050,859</u>	
NET CURRENT ASSETS			<u>482,232</u>		<u>181,846</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			850,939		635,512
PROVISIONS FOR LIABILITIES			<u>13,567</u>		<u>13,567</u>
NET ASSETS			<u><u>837,372</u></u>		<u><u>621,945</u></u>
CAPITAL AND RESERVES					
Called up share capital			100		100
Retained earnings			<u>837,272</u>		<u>621,845</u>
			<u><u>837,372</u></u>		<u><u>621,945</u></u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the period ended 31 March 2023.

The members have not required the company to obtain an audit of its financial statements for the period ended 31 March 2023 in accordance with Section 476 of the Companies Act 2006.

The director acknowledges his 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.

A.C. Nurden Limited (Registered number: 02012513)

Abridged Balance Sheet - continued

31 March 2023

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 period ended 31 March 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 director and authorised for issue on 10 November 2023 and were signed by:

A C Nurden - Director

The notes form part of these financial statements

1. **STATUTORY INFORMATION**

A.C. Nurden Limited is a private company, limited by shares, registered in England and Wales. The company's registered number and registered office address can be found on the Company Information page.

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.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Plant and machinery etc - 15% on reducing balance and 10% on reducing balance

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.

Taxation

Taxation for the period 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 period 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.

Notes to the Financial Statements - continued
for the Period 1 February 2023 to 31 March 2023

2. **ACCOUNTING POLICIES - continued**

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 period was 27 (2023 - 25) .

4. **TANGIBLE FIXED ASSETS**

	Totals £
COST	
At 1 February 2023	1,607,174
Additions	76,820
Disposals	(281,802)
At 31 March 2023	<u>1,402,192</u>
DEPRECIATION	
At 1 February 2023	1,153,508
Charge for period	5,896
Eliminated on disposal	(125,919)
At 31 March 2023	<u>1,033,485</u>
NET BOOK VALUE	
At 31 March 2023	<u>368,707</u>
At 31 January 2023	<u>453,666</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.