

**T.JAGO GARDEN AND DESIGN LTD
UNAUDITED ACCOUNTS
FOR THE YEAR ENDED 30 SEPTEMBER 2023**

T.JAGO GARDEN AND DESIGN LTD
UNAUDITED ACCOUNTS
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T.JAGO GARDEN AND DESIGN LTD
COMPANY INFORMATION
FOR THE YEAR ENDED 30 SEPTEMBER 2023

Director	Thomas Jago
Company Number	07789137 (England and Wales)
Registered Office	203 West Street Fareham Hampshire PO16 0EN
Accountants	TaxSense Accountants Ltd 203 West Street Fareham Hants PO16 0EN

T.JAGO GARDEN AND DESIGN LTD

ACCOUNTANTS' REPORT

Accountants' report to the director of T.Jago Garden and Design Ltd on the preparation of the unaudited statutory accounts for the year ended 30 September 2023

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the accounts of T.Jago Garden and Design Ltd for the year ended 30 September 2023 as set out on pages 5 - 8 from the company's accounting records and from information and explanations you have given us.

This report is made solely to the Board of Directors of T.Jago Garden and Design Ltd, as a body, in accordance with the terms of our engagement. Our work has been undertaken solely to prepare for your approval the accounts of T.Jago Garden and Design Ltd and state those matters that we have agreed to state to them, as a body, in this report. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than T.Jago Garden and Design Ltd and its Board of Directors as a body for our work or for this report.

It is your duty to ensure that T.Jago Garden and Design Ltd has kept adequate accounting records and to prepare statutory accounts that give a true and fair view of the assets, liabilities, financial position and profit of T.Jago Garden and Design Ltd. You consider that T.Jago Garden and Design Ltd is exempt from the statutory audit requirement for the year.

We have not been instructed to carry out an audit or a review of the accounts of T.Jago Garden and Design Ltd. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory accounts.

TaxSense Accountants Ltd

203 West Street
Fareham
Hants
PO16 0EN

30 October 2023

T.JAGO GARDEN AND DESIGN LTD
STATEMENT OF FINANCIAL POSITION
AS AT 30 SEPTEMBER 2023

	Notes	2023 £	2022 £
Fixed assets			
Tangible assets	<u>5</u>	429	573
Current assets			
Debtors	6	4,922	3,673
Cash at bank and in hand		1,127	178
		<u>6,049</u>	<u>3,851</u>
Creditors: amounts falling due within one year	<u>7</u>	(6,307)	(4,258)
Net current liabilities		<u>(258)</u>	<u>(407)</u>
Net assets		<u>171</u>	<u>166</u>
Capital and reserves			
Called up share capital		1	1
Profit and loss account		170	165
Shareholders' funds		<u>171</u>	<u>166</u>

For the year ending 30 September 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 director acknowledges his 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 and authorised for issue on 30 October 2023 and were signed on its behalf by

Thomas Jago
Director

Company Registration No. 07789137

T.JAGO GARDEN AND DESIGN LTD
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 30 SEPTEMBER 2023

1 Statutory information

T.Jago Garden and Design Ltd is a private company, limited by shares, registered in England and Wales, registration number 07789137. The registered office is 203 West Street, Farcham, Hampshire, PO16 0EN.

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.

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:

Plant & machinery	25% reducing balance
Motor vehicles	25% reducing balance
Computer equipment	25% reducing balance

Intangible fixed assets

Intangible fixed assets (including purchased goodwill and patents) are included at cost less accumulated amortisation.

Goodwill- 10% straight line

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.

T.JAGO GARDEN AND DESIGN LTD
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 30 SEPTEMBER 2023

4 Intangible fixed assets

Goodwill
£

Cost

At 1 October 2022 10,000

At 30 September 2023 10,000

Amortisation

At 1 October 2022 10,000

At 30 September 2023 10,000

Net book value

At 30 September 2023 -

5 Tangible fixed assets

Plant & machinery	Motor vehicles	Computer equipment	Total
£	£	£	£

Cost or valuation

At 1 October 2022	775	5,181	3,462	9,418
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At 30 September 2023	775	5,181	3,462	9,418
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Depreciation

At 1 October 2022	737	4,963	3,145	8,845
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Charge for the year	10	55	79	144
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At 30 September 2023	747	5,018	3,224	8,989
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Net book value

At 30 September 2023	28	163	238	429
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At 30 September 2022	38	218	317	573
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6 Debtors

	2023	2022
	£	£

Amounts falling due within one year

Accrued income and prepayments	168	159
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Other debtors	4,754	3,514
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	4,922	3,673
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7 Creditors: amounts falling due within one year

	2023	2022
	£	£

Taxes and social security	4,946	3,868
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Other creditors	806	132
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Accruals	555	258
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	6,307	4,258
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T.JAGO GARDEN AND DESIGN LTD
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 30 SEPTEMBER 2023

8 Loans to directors

	Brought Forward £	Advance/ credit £	Repaid £	Carried Forward £
Thomas Jago Directors Loan Account	3,514	(5,288)	(6,528)	4,754
	<u>3,514</u>	<u>(5,288)</u>	<u>(6,528)</u>	<u>4,754</u>

9 Average number of employees

During the year the average number of employees was 1 (2022: 1).

