

# **TREECARE (ARBORICULTURAL SPECIALISTS) LIMITED**

**Company Registration Number:  
05781053 (England and Wales)**

**Unaudited abridged accounts for the year ended 31 March 2021**

**Period of accounts**

**Start date: 01 April 2020**

**End date: 31 March 2021**

# **TREECARE (ARBORICULTURAL SPECIALISTS) LIMITED**

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# TREECARE (ARBORICULTURAL SPECIALISTS) LIMITED

## Balance sheet

As at 31 March 2021

	<i>Notes</i>	<i>2021</i>	<i>2020</i>
		<b>£</b>	<b>£</b>
<b>Fixed assets</b>			
Intangible assets:	3	32,241	42,234
Tangible assets:	4	106,914	125,233
<b>Total fixed assets:</b>		<u>139,155</u>	<u>167,467</u>
<b>Current assets</b>			
Stocks:		21,400	19,899
Debtors:		101,385	127,185
Cash at bank and in hand:		47,328	0
<b>Total current assets:</b>		<u>170,113</u>	<u>147,084</u>
Creditors: amounts falling due within one year:		(348,112)	(352,852)
<b>Net current assets (liabilities):</b>		<u>(177,999)</u>	<u>(205,768)</u>
Total assets less current liabilities:		(38,844)	(38,301)
Creditors: amounts falling due after more than one year:		(2,479)	(9,740)
<b>Total net assets (liabilities):</b>		<u>(41,323)</u>	<u>(48,041)</u>
<b>Capital and reserves</b>			
Called up share capital:		1,000	1,000
Profit and loss account:		(42,323)	(49,041)
<b>Shareholders funds:</b>		<u>(41,323)</u>	<u>(48,041)</u>

The notes form part of these financial statements

# **TREECARE (ARBORICULTURAL SPECIALISTS) LIMITED**

## **Balance sheet statements**

For the year ending 31 March 2021 the company was entitled to exemption 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.

The members have agreed to the preparation of abridged accounts for this accounting period in accordance with Section 444(2A).

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The directors have chosen to not file a copy of the company's profit & loss account.

**This report was approved by the board of directors on 12 December 2021  
and signed on behalf of the board by:**

Name: Mrs I Radziwillowicz  
Status: Director

The notes form part of these financial statements

# TREECARE (ARBORICULTURAL SPECIALISTS) LIMITED

## Notes to the Financial Statements

for the Period Ended 31 March 2021

### 1. Accounting policies

These financial statements have been prepared in accordance with the provisions of Section 1A (Small Entities) of Financial Reporting Standard 102

#### Turnover policy

Turnover is measured at the fair value of the consideration received or receivable for goods supplied and services rendered, net of discounts and Value Added Tax. Revenue from the sale of goods is recognised when the significant risks and rewards of ownership have transferred to the buyer the amount of revenue can be measured reliably; it is probable that the associated economic benefits will flow to the entity; and the costs incurred or to be incurred in respect of the transactions can be measured reliably.

#### Tangible fixed assets and depreciation policy

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses. Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows: Plant and machinery at 15 percent reducing balance Fixtures and fittings at 15 percent reducing balance Motor Vehicles at 25 percent reducing balance Equipment at 33 percent reducing balance

#### Intangible fixed assets and amortisation policy

Goodwill arises on business acquisitions and represents the excess of the cost of the acquisition over the company's interest in the net amount of the identifiable assets, liabilities and contingent liabilities of the acquired business. Goodwill is measured at cost less accumulated amortisation and accumulated impairment losses. It is amortised on a straight-line basis over its useful life. Where a reliable estimate of the useful life of goodwill or intangible assets cannot be made, the life is presumed not to exceed ten years. Amortisation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful life of that asset as follows: Goodwill is amortised over 5 years.

# TREECARE (ARBORICULTURAL SPECIALISTS) LIMITED

## Notes to the Financial Statements for the Period Ended 31 March 2021

### 2. Employees

	<i>2021</i>	<i>2020</i>
Average number of employees during the period	6	5

# TREECARE (ARBORICULTURAL SPECIALISTS) LIMITED

## Notes to the Financial Statements

for the Period Ended 31 March 2021

### 3. Intangible Assets

	Total
<b>Cost</b>	£
At 01 April 2020	184,398
At 31 March 2021	<u>184,398</u>
<b>Amortisation</b>	
At 01 April 2020	142,164
Charge for year	9,993
At 31 March 2021	<u>152,157</u>
<b>Net book value</b>	
At 31 March 2021	<u>32,241</u>
At 31 March 2020	<u>42,234</u>

# TREECARE (ARBORICULTURAL SPECIALISTS) LIMITED

## Notes to the Financial Statements

for the Period Ended 31 March 2021

### 4. Tangible Assets

	Total
<b>Cost</b>	£
At 01 April 2020	186,545
Additions	823
At 31 March 2021	<u>187,368</u>
<b>Depreciation</b>	
At 01 April 2020	61,312
Charge for year	19,142
At 31 March 2021	<u>80,454</u>
<b>Net book value</b>	
At 31 March 2021	<u>106,914</u>
At 31 March 2020	<u>125,233</u>



# **TREECARE (ARBORICULTURAL SPECIALISTS) LIMITED**

## **Notes to the Financial Statements**

**for the Period Ended 31 March 2021**

### **5. Post balance sheet events**

On 12 March 2020, WHO declared the outbreak of coronavirus a pandemic. Many countries including the UK have reacted to contain and delay the spread of the virus which included extensive social distancing, business closures and travel bans. The directors considered the financial impact of the pandemic and have concluded that the matter is a non-adjusting post balance sheet event.

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.