

COMPANY REGISTRATION NUMBER: 06684535

Arbor Care Tree Services (South East) Limited

Filleted Unaudited Financial Statements

31 August 2021

Arbor Care Tree Services (South East) Limited

Statement of Financial Position

31 August 2021

	Note	2021 £	2020 £
Fixed assets			
Tangible assets	5	29,571	984
Current assets			
Debtors	6	2,700	—
Cash at bank and in hand		1,575	11,317
		4,275	11,317
Creditors: amounts falling due within one year	7	6,810	3,272
Net current (liabilities)/assets		(2,535)	8,045
Total assets less current liabilities		27,036	9,029
Creditors: amounts falling due after more than one year	8	22,609	5,643
Net assets		4,427	3,386
Capital and reserves			
Called up share capital		100	100
Profit and loss account		4,327	3,286
Shareholder funds		4,427	3,386

These financial statements have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with Section 1A of FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

In accordance with section 444 of the Companies Act 2006, the statement of income and retained earnings has not been delivered.

For the year ending 31 August 2021 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Director's responsibilities:

- The member has not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476 ;
- The director acknowledges his responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements .

Arbor Care Tree Services (South East) Limited

Statement of Financial Position *(continued)*

31 August 2021

These financial statements were approved by the board of directors and authorised for issue on 19 May 2022 , and are signed on behalf of the board by:

Mr S Blake

Director

Company registration number: 06684535

Arbor Care Tree Services (South East) Limited

Notes to the Financial Statements

Year ended 31 August 2021

1. General information

The company is a private company limited by shares, registered in England and Wales. The address of the registered office is c/o Ridgewell & Boreham, 24a Crown Street, Brentwood, Essex, CM14 4BA.

2. Statement of compliance

These financial statements have been prepared in compliance with Section 1A of FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland'.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through profit or loss.

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

Revenue recognition

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 (usually on despatch of the goods); 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.

Income tax

The taxation expense represents the aggregate amount of current and deferred tax recognised in the reporting period. Tax is recognised in profit or loss, except to the extent that it relates to items recognised in other comprehensive income or directly in equity. In this case, tax is recognised in other comprehensive income or directly in equity, respectively. Current tax is recognised on taxable profit for the current and past periods. Current tax is measured at the amounts of tax expected to pay or recover using the tax rates and laws that have been enacted or substantively enacted at the reporting date.

Deferred tax is recognised in respect of all timing differences at the reporting date. Unrelieved tax losses and other deferred tax assets are recognised to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits. Deferred tax is measured using the tax rates and laws that have been enacted or substantively enacted by the reporting date that are expected to apply to the reversal of the timing difference.

Tangible assets

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. An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other comprehensive income and accumulated in equity, except to the extent it reverses a revaluation decrease of the same asset previously recognised in profit or loss. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other comprehensive income to the extent of any previously recognised revaluation increase accumulated in equity in respect of that asset. Where a revaluation decrease exceeds the accumulated revaluation gains accumulated in equity in respect of that asset, the excess shall be recognised in profit or loss.

Depreciation

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	-	20% reducing balance
Equipment	-	20% reducing balance

4. Employee numbers

The average number of persons employed by the company during the year amounted to 1 (2020: 1).

5. Tangible assets

	Plant and machinery	Motor vehicles	Equipment	Total
	£	£	£	£
Cost				
At 1 September 2020	38,409	—	3,797	42,206
Additions	—	35,994	—	35,994
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At 31 August 2021	38,409	35,994	3,797	78,200
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Depreciation				
At 1 September 2020	38,206	—	3,016	41,222
Charge for the year	51	7,199	157	7,407
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At 31 August 2021	38,257	7,199	3,173	48,629
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Carrying amount				
At 31 August 2021	152	28,795	624	29,571
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At 31 August 2020	203	—	781	984
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6. Debtors

	2021	2020
	£	£
Other debtors	2,700	—
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7. Creditors: amounts falling due within one year

	2021	2020
	£	£
Trade creditors	412	414
Corporation tax	462	540
Other creditors	5,936	2,318
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	6,810	3,272
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8. Creditors: amounts falling due after more than one year

	2021	2020
	£	£
Other creditors	22,609	5,643
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9. Related party transactions

The company was under the control of Mr Blake throughout the current year. Mr Blake is managing director and sole shareholder. No transactions with related parties were undertaken such as are required to be disclosed under Financial Reporting Standard for Smaller Entities.

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.