

**REGISTERED NUMBER: 07156160 (England and Wales)**

**UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2021**  
**FOR**  
**SOUTH EAST GROUND CARE MACHINERY LIMITED**

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FOR THE YEAR ENDED 31 MARCH 2021**

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**SOUTH EAST GROUND CARE MACHINERY LIMITED**

**COMPANY INFORMATION  
FOR THE YEAR ENDED 31 MARCH 2021**

**DIRECTORS:**

M Clark  
Mrs B D Clark

**SECRETARY:**

M Clark

**REGISTERED OFFICE:**

Units 5, Church Farm  
Church Farm Lane  
Chalvington  
Hailsham  
East Sussex  
BN27 3TD

**REGISTERED NUMBER:**

07156160 (England and Wales)

**ACCOUNTANTS:**

Haines & Co  
Chartered Accountants  
Carlton House  
28-29 Carlton Terrace  
Portslade  
Brighton  
BN41 1UR

**SOUTH EAST GROUND CARE MACHINERY LIMITED (REGISTERED NUMBER: 07156160)****BALANCE SHEET  
31 MARCH 2021**

|                                              | Notes | 2021<br>£      | £             | 2020<br>£      | £             |
|----------------------------------------------|-------|----------------|---------------|----------------|---------------|
| <b>FIXED ASSETS</b>                          |       |                |               |                |               |
| Intangible assets                            | 4     |                | -             |                | -             |
| Tangible assets                              | 5     |                | <u>5,799</u>  |                | <u>7,293</u>  |
|                                              |       |                | 5,799         |                | 7,293         |
| <b>CURRENT ASSETS</b>                        |       |                |               |                |               |
| Stocks                                       |       | 34,899         |               | 45,889         |               |
| Debtors                                      | 6     | 34,184         |               | 50,459         |               |
| Cash at bank and in hand                     |       | <u>71,670</u>  |               | <u>42,610</u>  |               |
|                                              |       | 140,753        |               | 138,958        |               |
| <b>CREDITORS</b>                             |       |                |               |                |               |
| Amounts falling due within one year          | 7     | <u>128,507</u> |               | <u>127,547</u> |               |
| <b>NET CURRENT ASSETS</b>                    |       |                | <u>12,246</u> |                | <u>11,411</u> |
| <b>TOTAL ASSETS LESS CURRENT LIABILITIES</b> |       |                | <u>18,045</u> |                | <u>18,704</u> |
| <b>CAPITAL AND RESERVES</b>                  |       |                |               |                |               |
| Called up share capital                      |       |                | 100           |                | 100           |
| Retained earnings                            |       |                | <u>17,945</u> |                | <u>18,604</u> |
| <b>SHAREHOLDERS' FUNDS</b>                   |       |                | <u>18,045</u> |                | <u>18,704</u> |

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2021.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2021 in accordance with Section 476 of the Companies Act 2006.

The directors acknowledge their 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.

**BALANCE SHEET - continued**  
**31 MARCH 2021**

The financial statements have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies regime.

In accordance with Section 444 of the Companies Act 2006, the Income Statement has not been delivered.

The financial statements were approved by the Board of Directors and authorised for issue on 21 September 2021 and were signed on its behalf by:

M Clark - Director

Mrs B D Clark - Director

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2021**

**1. STATUTORY INFORMATION**

South East GroundCare Machinery 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.

**Goodwill**

Goodwill, being the amount paid in connection with the acquisition of a business in 2010, is being amortised evenly over its estimated useful life of five years.

**Intangible assets**

Intangible assets are initially measured at cost. After initial recognition, intangible assets are measured at cost less any accumulated amortisation and any accumulated impairment losses.

**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 - 25% on reducing balance and 15% on reducing balance

**Stocks**

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

**Debtors and creditors receivable/payable within one year**

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in the profit and loss account in other administrative expenses.

**Taxation**

Taxation for the year 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.

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2021**

**2. ACCOUNTING POLICIES - continued**

**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 year 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.

**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 year was 3 (2020 - 4) .

**4. INTANGIBLE FIXED ASSETS**

|                                      | Goodwill<br>£ |
|--------------------------------------|---------------|
| <b>COST</b>                          |               |
| At 1 April 2020<br>and 31 March 2021 | <u>55,000</u> |
| <b>AMORTISATION</b>                  |               |
| At 1 April 2020<br>and 31 March 2021 | <u>55,000</u> |
| <b>NET BOOK VALUE</b>                |               |
| At 31 March 2021                     | <u>-</u>      |
| At 31 March 2020                     | <u>-</u>      |

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2021

## 5. TANGIBLE FIXED ASSETS

Plant and  
machinery  
etc  
£**COST**At 1 April 2020  
and 31 March 202118,173**DEPRECIATION**

At 1 April 2020

10,880

Charge for year

1,494

At 31 March 2021

12,374**NET BOOK VALUE**

At 31 March 2021

5,799

At 31 March 2020

7,293

## 6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

2021

2020

£

£

Trade debtors

33,244

44,350

Other debtors

9406,10934,18450,459

## 7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

2021

2020

£

£

Trade creditors

24,147

19,456

Taxation and social security

7,839

11,442

Other creditors

96,52196,649128,507127,547

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.