

REGISTERED NUMBER: 08002238 (England and Wales)

UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022

FOR

APEX TREE SURGEONS LIMITED

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FOR THE YEAR ENDED 31 MARCH 2022**

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APEX TREE SURGEONS LIMITED
COMPANY INFORMATION
FOR THE YEAR ENDED 31 MARCH 2022

DIRECTORS:

M E Saxon
Mrs M Saxon

REGISTERED OFFICE:

Cavendish Suite
Saxon Centre
11 Bargates
Christchurch
Dorset
BH23 1PZ

REGISTERED NUMBER:

08002238 (England and Wales)

ACCOUNTANTS:

Chorus Accounting Limited
Cavendish Suite
Saxon Centre
11 Bargates
Christchurch
Dorset
BH23 1PZ

**BALANCE SHEET
31 MARCH 2022**

	Notes	2022 £	2021 £
FIXED ASSETS			
Intangible assets	4	-	-
Tangible assets	5	<u>140,907</u>	<u>105,465</u>
		140,907	105,465
CURRENT ASSETS			
Debtors	6	258,058	156,887
Cash at bank		<u>420,856</u>	<u>315,281</u>
		678,914	472,168
CREDITORS			
Amounts falling due within one year	7	<u>(195,284)</u>	<u>(184,367)</u>
NET CURRENT ASSETS		<u>483,630</u>	<u>287,801</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		624,537	393,266
PROVISIONS FOR LIABILITIES		<u>(26,772)</u>	<u>(11,709)</u>
NET ASSETS		<u>597,765</u>	<u>381,557</u>
CAPITAL AND RESERVES			
Called up share capital		200	200
Retained earnings		<u>597,565</u>	<u>381,357</u>
SHAREHOLDERS' FUNDS		<u>597,765</u>	<u>381,557</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2022.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2022 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 2022

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 29 December 2022 and were signed on its behalf by:

M E Saxon - Director

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022**

1. STATUTORY INFORMATION

Apex Tree Surgeons 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 2012, is being amortised evenly over its estimated useful life of ten years.

No amortisation is charged in the year of acquisition.

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 20% on reducing balance

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.

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.

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2022**

2. ACCOUNTING POLICIES - continued

Hire purchase and leasing commitments

Assets obtained under hire purchase contracts or finance leases are capitalised in the balance sheet. Those held under hire purchase contracts are depreciated over their estimated useful lives. Those held under finance leases are depreciated over their estimated useful lives or the lease term, whichever is the shorter.

The interest element of these obligations is charged to profit or loss over the relevant period. The capital element of the future payments is treated as a liability.

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 9 (2021 - 11) .

4. INTANGIBLE FIXED ASSETS

	Goodwill
	£
COST	
At 1 April 2021	
and 31 March 2022	<u>225,000</u>
AMORTISATION	
At 1 April 2021	
and 31 March 2022	<u>225,000</u>
NET BOOK VALUE	
At 31 March 2022	<u><u>-</u></u>
At 31 March 2021	<u><u>-</u></u>

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2022**

5. TANGIBLE FIXED ASSETS

	Plant and machinery £	Motor vehicles £	Computer equipment £	Totals £
COST				
At 1 April 2021	47,649	104,164	6,363	158,176
Additions	69,622	-	14,799	84,421
At 31 March 2022	<u>117,271</u>	<u>104,164</u>	<u>21,162</u>	<u>242,597</u>
DEPRECIATION				
At 1 April 2021	15,367	31,335	6,009	52,711
Charge for year	25,481	18,208	5,290	48,979
At 31 March 2022	<u>40,848</u>	<u>49,543</u>	<u>11,299</u>	<u>101,690</u>
NET BOOK VALUE				
At 31 March 2022	<u>76,423</u>	<u>54,621</u>	<u>9,863</u>	<u>140,907</u>
At 31 March 2021	<u>32,282</u>	<u>72,829</u>	<u>354</u>	<u>105,465</u>

6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022 £	2021 £
Trade debtors	166,806	52,458
Amounts owed by group undertakings	78,147	90,681
Other debtors	<u>13,105</u>	<u>13,748</u>
	<u>258,058</u>	<u>156,887</u>

7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022 £	2021 £
Trade creditors	38,465	21,050
Amounts owed to group undertakings	9,761	-
Taxation and social security	124,873	97,046
Other creditors	<u>22,185</u>	<u>66,271</u>
	<u>195,284</u>	<u>184,367</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.