

**Unaudited Financial Statements**  
**for the Year Ended 31 March 2020**  
**for**  
**Kent Gardening & Tree Surgery Limited**

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for the Year Ended 31 March 2020**

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**Company Information  
for the Year Ended 31 March 2020**

**DIRECTOR:** Mr J R Sharp

**REGISTERED OFFICE:** Bank Chambers  
61 High Street  
Cranbrook  
Kent  
TN17 2JT

**BUSINESS ADDRESS:** 1 Milkhouse Cottages  
Sissinghurst  
Cranbrook  
Kent  
TN17 2JT

**REGISTERED NUMBER:** 10620783 (England and Wales)

**ACCOUNTANTS:** McCabe Ford Williams  
Bank Chambers  
61 High Street  
Cranbrook  
Kent  
TN17 3EG

**Balance Sheet**  
**31 March 2020**

	Notes	31.3.20 £	£	31.3.19 £	£
<b>FIXED ASSETS</b>					
Tangible assets	4		55,163		76,937
<b>CURRENT ASSETS</b>					
Debtors	5	5,506		10,367	
Cash at bank		<u>22,292</u>		<u>7,364</u>	
		27,798		17,731	
<b>CREDITORS</b>					
Amounts falling due within one year	6	<u>21,918</u>		<u>11,350</u>	
<b>NET CURRENT ASSETS</b>			<u>5,880</u>		<u>6,381</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			61,043		83,318
<b>CREDITORS</b>					
Amounts falling due after more than one year	7		(54,396)		(73,774)
<b>PROVISIONS FOR LIABILITIES</b>			<u>(6,179)</u>		<u>(8,123)</u>
<b>NET ASSETS</b>			<u>468</u>		<u>1,421</u>
<b>CAPITAL AND RESERVES</b>					
Called up share capital	8		100		100
Retained earnings			<u>368</u>		<u>1,321</u>
<b>SHAREHOLDERS' FUNDS</b>			<u>468</u>		<u>1,421</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2020.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2020 in accordance with Section 476 of the Companies Act 2006.

The director acknowledges his 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 2020**

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 director and authorised for issue on 26 October 2020 and were signed by:

Mr J R Sharp - Director

**Notes to the Financial Statements  
for the Year Ended 31 March 2020**

**1. STATUTORY INFORMATION**

Kent Gardening & Tree Surgery 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.

The presentation currency of the financial statements is the Pound Sterling (£).

**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.

**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 equipment	- 15% on reducing balance
Motor vehicles	- 25% 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 2020

2. ACCOUNTING POLICIES - continued

**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.

**Coronavirus job retention scheme**

The company has furloughed staff during the Covid-19 pandemic and made claims for government furlough grants under the Coronavirus Job Retention Scheme. The grants are recognised on an accruals basis, matched in the period against the staff costs that they relate to, and recorded as grant income in the accounts.

3. EMPLOYEES AND DIRECTORS

The average number of employees during the year was 4 (2019 - 3) .

4. TANGIBLE FIXED ASSETS

	Plant and equipment £	Motor vehicles £	Totals £
<b>COST</b>			
At 1 April 2019	30,623	64,981	95,604
Additions	317	-	317
Disposals	-	(12,000)	(12,000)
At 31 March 2020	<u>30,940</u>	<u>52,981</u>	<u>83,921</u>
<b>DEPRECIATION</b>			
At 1 April 2019	8,167	10,500	18,667
Charge for year	3,408	11,933	15,341
Eliminated on disposal	-	(5,250)	(5,250)
At 31 March 2020	<u>11,575</u>	<u>17,183</u>	<u>28,758</u>
<b>NET BOOK VALUE</b>			
At 31 March 2020	<u>19,365</u>	<u>35,798</u>	<u>55,163</u>
At 31 March 2019	<u>22,456</u>	<u>54,481</u>	<u>76,937</u>

5. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.20 £	31.3.19 £
Trade debtors	322	1,595
Amounts recoverable on contract	-	68
Other debtors	<u>5,184</u>	<u>8,704</u>
	<u>5,506</u>	<u>10,367</u>

**Notes to the Financial Statements - continued  
for the Year Ended 31 March 2020**

**6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31.3.20	31.3.19
	£	£
Hire purchase contracts	4,783	4,210
Trade creditors	65	500
Taxation and social security	10,046	36
Other creditors	7,024	6,604
	<u>21,918</u>	<u>11,350</u>

**7. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR**

	31.3.20	31.3.19
	£	£
Hire purchase contracts	17,376	21,774
Other creditors	37,020	52,000
	<u>54,396</u>	<u>73,774</u>

Amounts falling due in more than five years:

Repayable by instalments		
Hire purchase	<u>-</u>	<u>551</u>

**8. CALLED UP SHARE CAPITAL**

Allotted, issued and fully paid:

Number:	Class:	Nominal value:	31.3.20	31.3.19
			£	£
100	Ordinary	£1	<u>100</u>	<u>100</u>

**9. RELATED PARTY DISCLOSURES**

At the year end there was an interest free loan from the director of £37,020. Repayments terms have not been agreed for this loan.



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.