

**Unaudited Financial Statements**  
**for the Year Ended 31 March 2022**  
**for**  
**Kent Gardening & Tree Surgery Limited**

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for the Year Ended 31 March 2022**

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**Company Information  
for the Year Ended 31 March 2022**

**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 2022**

	Notes	31.3.22 £	£	31.3.21 £	£
<b>FIXED ASSETS</b>					
Tangible assets	4		34,583		43,493
<b>CURRENT ASSETS</b>					
Debtors	5	1,309		4,924	
Cash at bank		<u>31,399</u>		<u>30,366</u>	
		32,708		35,290	
<b>CREDITORS</b>					
Amounts falling due within one year	6	<u>23,410</u>		<u>25,282</u>	
<b>NET CURRENT ASSETS</b>			<u>9,298</u>		<u>10,008</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			43,881		53,501
<b>CREDITORS</b>					
Amounts falling due after more than one year	7		(38,744)		(47,584)
<b>PROVISIONS FOR LIABILITIES</b>			<u>(3,626)</u>		<u>(4,703)</u>
<b>NET ASSETS</b>			<u>1,511</u>		<u>1,214</u>
<b>CAPITAL AND RESERVES</b>					
Called up share capital	8		100		100
Retained earnings			<u>1,411</u>		<u>1,114</u>
<b>SHAREHOLDERS' FUNDS</b>			<u>1,511</u>		<u>1,214</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 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 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 director and authorised for issue on 22 August 2022 and were signed by:

Mr J R Sharp - Director

**Notes to the Financial Statements  
for the Year Ended 31 March 2022**

**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 2022**

**2. ACCOUNTING POLICIES - continued**

**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 4 (2021 - 5) .

**4. TANGIBLE FIXED ASSETS**

	Plant and equipment £	Motor vehicles £	Totals £
<b>COST</b>			
At 1 April 2021	31,132	52,981	84,113
Additions	345	-	345
At 31 March 2022	<u>31,477</u>	<u>52,981</u>	<u>84,458</u>
<b>DEPRECIATION</b>			
At 1 April 2021	14,487	26,133	40,620
Charge for year	2,543	6,712	9,255
At 31 March 2022	<u>17,030</u>	<u>32,845</u>	<u>49,875</u>
<b>NET BOOK VALUE</b>			
At 31 March 2022	<u>14,447</u>	<u>20,136</u>	<u>34,583</u>
At 31 March 2021	<u>16,645</u>	<u>26,848</u>	<u>43,493</u>

**5. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31.3.22 £	31.3.21 £
Trade debtors	1,284	2,913
Other debtors	25	2,011
	<u>1,309</u>	<u>4,924</u>

**Notes to the Financial Statements - continued  
for the Year Ended 31 March 2022**

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

	31.3.22	31.3.21
	£	£
Hire purchase contracts	5,444	5,114
Trade creditors	155	826
Taxation and social security	10,142	11,879
Other creditors	7,669	7,463
	<u>23,410</u>	<u>25,282</u>

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

	31.3.22	31.3.21
	£	£
Hire purchase contracts	6,818	12,262
Other creditors	31,926	35,322
	<u>38,744</u>	<u>47,584</u>

**8. CALLED UP SHARE CAPITAL**

Allotted, issued and fully paid:			31.3.22	31.3.21
Number:	Class:	Nominal value:	£	£
100	Ordinary	£1	<u>100</u>	<u>100</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.