

Unaudited Financial Statements for the Year Ended 31 March 2023

for

Kent Gardening Ltd

**Previously known as
Kent Gardening & Tree Surgery Limited**

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for the Year Ended 31 March 2023**

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**Company Information
for the Year Ended 31 March 2023**

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 2023

	Notes	31.3.23 £	£	31.3.22 £	£
FIXED ASSETS					
Tangible assets	4		61,859		34,583
CURRENT ASSETS					
Debtors	5	5,758		1,309	
Cash at bank		<u>33,064</u>		<u>31,399</u>	
		38,822		32,708	
CREDITORS					
Amounts falling due within one year	6	<u>42,163</u>		<u>23,410</u>	
NET CURRENT (LIABILITIES)/ASSETS			<u>(3,341)</u>		<u>9,298</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			58,518		43,881
CREDITORS					
Amounts falling due after more than one year	7		(37,814)		(38,744)
PROVISIONS FOR LIABILITIES			<u>(8,561)</u>		<u>(3,626)</u>
NET ASSETS			<u><u>12,143</u></u>		<u><u>1,511</u></u>
CAPITAL AND RESERVES					
Called up share capital	8		100		100
Retained earnings			<u>12,043</u>		<u>1,411</u>
SHAREHOLDERS' FUNDS			<u><u>12,143</u></u>		<u><u>1,511</u></u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2023 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 2023

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 29 June 2023 and were signed by:

Mr J R Sharp - Director

**Notes to the Financial Statements
for the Year Ended 31 March 2023**

1. STATUTORY INFORMATION

Kent Gardening Ltd 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 2023**

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 (2022 - 4) .

4. TANGIBLE FIXED ASSETS

	Plant and equipment £	Fixtures and fittings £	Motor vehicles £	Totals £
COST				
At 1 April 2022	31,477	-	52,981	84,458
Additions	11,289	149	23,975	35,413
At 31 March 2023	<u>42,766</u>	<u>149</u>	<u>76,956</u>	<u>119,871</u>
DEPRECIATION				
At 1 April 2022	17,030	-	32,845	49,875
Charge for year	2,604	-	5,533	8,137
At 31 March 2023	<u>19,634</u>	<u>-</u>	<u>38,378</u>	<u>58,012</u>
NET BOOK VALUE				
At 31 March 2023	<u>23,132</u>	<u>149</u>	<u>38,578</u>	<u>61,859</u>
At 31 March 2022	<u>14,447</u>	<u>-</u>	<u>20,136</u>	<u>34,583</u>

5. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.23	31.3.22
	£	£
Trade debtors	4,547	1,284
Other debtors	1,211	25
	<u>5,758</u>	<u>1,309</u>

Notes to the Financial Statements - continued
for the Year Ended 31 March 2023

6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.23	31.3.22
	£	£
Hire purchase contracts	7,930	5,444
Trade creditors	1,135	155
Taxation and social security	5,728	10,142
Other creditors	27,370	7,669
	<u>42,163</u>	<u>23,410</u>

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

	31.3.23	31.3.22
	£	£
Hire purchase contracts	8,888	6,818
Other creditors	28,926	31,926
	<u>37,814</u>	<u>38,744</u>

8. CALLED UP SHARE CAPITAL

Allotted, issued and fully paid:		Nominal value:	31.3.23	31.3.22
Number:	Class:		£	£
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.