

Unaudited Financial Statements
for the Year Ended 31 March 2021
for
Kent Gardening & Tree Surgery Limited

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for the Year Ended 31 March 2021**

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**Company Information
for the Year Ended 31 March 2021**

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 2021

	Notes	31.3.21 £	£	31.3.20 £	£
FIXED ASSETS					
Tangible assets	4		43,493		55,163
CURRENT ASSETS					
Debtors	5	4,924		5,506	
Cash at bank		<u>30,366</u>		<u>22,292</u>	
		35,290		27,798	
CREDITORS					
Amounts falling due within one year	6	<u>25,282</u>		<u>21,918</u>	
NET CURRENT ASSETS			<u>10,008</u>		<u>5,880</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			53,501		61,043
CREDITORS					
Amounts falling due after more than one year	7		(47,584)		(54,396)
PROVISIONS FOR LIABILITIES			<u>(4,703)</u>		<u>(6,179)</u>
NET ASSETS			<u><u>1,214</u></u>		<u><u>468</u></u>

The notes form part of these financial statements

Balance Sheet - continued
31 March 2021

	Notes	31.3.21 £	£	31.3.20 £	£
CAPITAL AND RESERVES					
Called up share capital	8		100		100
Retained earnings			<u>1,114</u>		<u>368</u>
SHAREHOLDERS' FUNDS			<u><u>1,214</u></u>		<u><u>468</u></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 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.

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 1 December 2021 and were signed by:

Mr J R Sharp - Director

**Notes to the Financial Statements
for the Year Ended 31 March 2021**

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

Government grants

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.

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 5 (2020 - 4) .

4. TANGIBLE FIXED ASSETS

	Plant and equipment £	Motor vehicles £	Totals £
COST			
At 1 April 2020	30,940	52,981	83,921
Additions	192	-	192
At 31 March 2021	<u>31,132</u>	<u>52,981</u>	<u>84,113</u>
DEPRECIATION			
At 1 April 2020	11,575	17,183	28,758
Charge for year	2,912	8,950	11,862
At 31 March 2021	<u>14,487</u>	<u>26,133</u>	<u>40,620</u>
NET BOOK VALUE			
At 31 March 2021	<u>16,645</u>	<u>26,848</u>	<u>43,493</u>
At 31 March 2020	<u>19,365</u>	<u>35,798</u>	<u>55,163</u>

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2021**

5. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.21	31.3.20
	£	£
Trade debtors	2,913	322
Other debtors	2,011	5,184
	<u>4,924</u>	<u>5,506</u>

6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.21	31.3.20
	£	£
Hire purchase contracts	5,114	4,783
Trade creditors	826	65
Taxation and social security	11,879	10,046
Other creditors	7,463	7,024
	<u>25,282</u>	<u>21,918</u>

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

	31.3.21	31.3.20
	£	£
Hire purchase contracts	12,262	17,376
Other creditors	35,322	37,020
	<u>47,584</u>	<u>54,396</u>

8. CALLED UP SHARE CAPITAL

Allotted, issued and fully paid:			31.3.21	31.3.20
Number:	Class:	Nominal value:	£	£
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 £41,039. 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.