

Company Registration No. 11975539 (England and Wales)

**ARB ELITE TREE CARE LTD**  
**FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MAY 2022**  
**PAGES FOR FILING WITH REGISTRAR**

# ARB ELITE TREE CARE LTD

## CONTENTS

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	Page
Balance sheet	1
Notes to the financial statements	2 - 4

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# ARB ELITE TREE CARE LTD

## BALANCE SHEET

AS AT 31 MAY 2022

		2022		2021	
	Notes	£	£	£	£
<b>Fixed assets</b>					
Tangible assets	3		51,815		55,769
<b>Current assets</b>					
Debtors	4	28,257		21,785	
Cash at bank and in hand		6,704		23,242	
		<u>34,961</u>		<u>45,027</u>	
<b>Creditors: amounts falling due within one year</b>	5	<u>(47,810)</u>		<u>(68,878)</u>	
<b>Net current liabilities</b>			(12,849)		(23,851)
<b>Total assets less current liabilities</b>			<u>38,966</u>		<u>31,918</u>
<b>Capital and reserves</b>					
Called up share capital			100		100
Profit and loss reserves			<u>38,866</u>		<u>31,818</u>
<b>Total equity</b>			<u>38,966</u>		<u>31,918</u>

The director of the company has elected not to include a copy of the profit and loss account within the financial statements.

For the financial year ended 31 May 2022 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The director acknowledges his responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

These financial statements have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved and signed by the director and authorised for issue on 23 December 2022

Mr S C Steppens  
Director

Company Registration No. 11975539

# ARB ELITE TREE CARE LTD

## NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MAY 2022

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### 1 Accounting policies

#### Company information

Arb Elite Tree Care Ltd is a private company limited by shares incorporated in England and Wales. The registered office is 11 Heritage Gardens, Fareham, PO16 9BZ.

#### 1.1 Accounting convention

These financial statements have been prepared in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the requirements of the Companies Act 2006 as applicable to companies subject to the small companies regime. The disclosure requirements of section 1A of FRS 102 have been applied other than where additional disclosure is required to show a true and fair view.

The financial statements are prepared in sterling, which is the functional currency of the company. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value. The principal accounting policies adopted are set out below.

#### 1.2 Turnover

Turnover is recognised at the fair value of the consideration received or receivable for goods and services provided in the normal course of business, and is shown net of VAT and other sales related taxes. The fair value of consideration takes into account trade discounts, settlement discounts and volume rebates.

When cash inflows are deferred and represent a financing arrangement, the fair value of the consideration is the present value of the future receipts. The difference between the fair value of the consideration and the nominal amount received is recognised as interest income.

#### 1.3 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Plant and equipment	25% Reducing balance
Computers	25% Reducing balance
Motor vehicles	25% Reducing balance

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is credited or charged to profit or loss.

#### 1.4 Taxation

The tax expense represents the sum of the tax currently payable and deferred tax.

##### Current tax

The tax currently payable is based on taxable profit for the year. Taxable profit differs from net profit as reported in the profit and loss account because it excludes items of income or expense that are taxable or deductible in other years and it further excludes items that are never taxable or deductible. The company's liability for current tax is calculated using tax rates that have been enacted or substantively enacted by the reporting end date.

# ARB ELITE TREE CARE LTD

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MAY 2022

### 2 Employees

The average monthly number of persons (including directors) employed by the company during the year was:

	2022 Number	2021 Number
Total	3	3

### 3 Tangible fixed assets

	Plant and equipment £	Computers £	Motor vehicles £	Total £
<b>Cost</b>				
At 1 June 2021	52,443	1,644	35,140	89,227
Additions	14,940	-	-	14,940
Disposals	(6,221)	-	-	(6,221)
At 31 May 2022	61,162	1,644	35,140	97,946
<b>Depreciation and impairment</b>				
At 1 June 2021	21,819	719	10,920	33,458
Depreciation charged in the year	10,390	231	6,055	16,676
Eliminated in respect of disposals	(4,003)	-	-	(4,003)
At 31 May 2022	28,206	950	16,975	46,131
<b>Carrying amount</b>				
At 31 May 2022	32,956	694	18,165	51,815
At 31 May 2021	30,624	925	24,220	55,769

### 4 Debtors

	2022 £	2021 £
<b>Amounts falling due within one year:</b>		
Trade debtors	28,257	21,095
Other debtors	-	690
	28,257	21,785

## ARB ELITE TREE CARE LTD

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

*FOR THE YEAR ENDED 31 MAY 2022*

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**5 Creditors: amounts falling due within one year**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Bank loans	22,205	25,000
Corporation tax	9,778	5,922
Other taxation and social security	6,767	11,316
Other creditors	9,060	26,640
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	<b>47,810</b>	<b>68,878</b>
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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.