

Company Registration No. 11975539 (England and Wales)

ARB ELITE TREE CARE LTD
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MAY 2021
PAGES FOR FILING WITH REGISTRAR

ARB ELITE TREE CARE LTD

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ARB ELITE TREE CARE LTD

BALANCE SHEET

AS AT 31 MAY 2021

	Notes	2021 £	£	2020 £	£
Fixed assets					
Tangible assets	3		55,769		44,608
Current assets					
Debtors	4	21,785		10,689	
Cash at bank and in hand		23,242		24,213	
		<u>45,027</u>		<u>34,902</u>	
Creditors: amounts falling due within one year	5	<u>(68,878)</u>		<u>(49,930)</u>	
Net current liabilities			(23,851)		(15,028)
Total assets less current liabilities			<u>31,918</u>		<u>29,580</u>
Capital and reserves					
Called up share capital			100		100
Profit and loss reserves			<u>31,818</u>		<u>29,480</u>
Total equity			<u>31,918</u>		<u>29,580</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 2021 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 1 October 2021

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 2021

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 2021

2 Employees

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

	2021 Number	2020 Number
Total	3	3

3 Tangible fixed assets

	Plant and equipment £	Computers £	Motor vehicles £	Total £
Cost				
At 1 June 2020	46,443	1,644	11,390	59,477
Additions	6,000	-	23,750	29,750
At 31 May 2021	52,443	1,644	35,140	89,227
Depreciation and impairment				
At 1 June 2020	11,611	411	2,847	14,869
Depreciation charged in the year	10,208	308	8,073	18,589
At 31 May 2021	21,819	719	10,920	33,458
Carrying amount				
At 31 May 2021	30,624	925	24,220	55,769
At 31 May 2020	34,832	1,233	8,543	44,608

4 Debtors

	2021 £	2020 £
Amounts falling due within one year:		
Trade debtors	21,095	6,511
Other debtors	690	4,178
	21,785	10,689

ARB ELITE TREE CARE LTD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MAY 2021

5 Creditors: amounts falling due within one year

	2021	2020
	£	£
Bank loans	25,000	-
Corporation tax	5,922	5,542
Other taxation and social security	11,316	28
Other creditors	26,640	44,360
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	68,878	49,930
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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.