

D&D GROUND CARE AND FORESTRY LTD

Registered Number
SC680444
(Scotland)

Unaudited Financial Statements for the Year ended
30 November 2022

D&D GROUND CARE AND FORESTRY LTD

Company Information

for the year from 1 December 2021 to 30 November 2022

Director TAYLOR, Daniel Scott

Registered Address 22 Broomlands Gate

Irvine

KA11 1HB

Registered Number SC680444 (Scotland)

D&D GROUND CARE AND FORESTRY LTD

Balance Sheet as at 30 November 2022

	Notes	2022		2021	
		£	£	£	£
Fixed assets					
Tangible assets	6		60,766		10,541
			<u>60,766</u>		<u>10,541</u>
Current assets					
Debtors	7	11,134		3,590	
Cash at bank and on hand		10,948		4,634	
		<u>22,082</u>		<u>8,224</u>	
Creditors amounts falling due within one year	8	(19,544)		(10,164)	
Net current assets (liabilities)			<u>2,538</u>		<u>(1,940)</u>
Total assets less current liabilities			<u>63,304</u>		<u>8,601</u>
Creditors amounts falling due after one year	9	(39,037)		-	
Net assets			<u>24,267</u>		<u>8,601</u>
Capital and reserves					
Called up share capital			1		1
Profit and loss account			<u>24,266</u>		<u>8,600</u>
Shareholders' funds			<u>24,267</u>		<u>8,601</u>

The company was entitled to exemption from audit for this reporting period under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The Director acknowledges their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime. The directors have chosen to not file a copy of the company's profit and loss account.

The financial statements were approved and authorised for issue by the Director on 23 August 2023, and are signed on its behalf by:

TAYLOR, Daniel Scott

Director

Registered Company No. SC680444

D&D GROUND CARE AND FORESTRY LTD

Notes to the Financial Statements for the year ended 30 November 2022

1. Statutory information

The company is a private company limited by shares and registered in Scotland. The company's registered number and registered office address can be found on the Company Information page.

2. Compliance with applicable reporting framework

The financial statements have been prepared in compliance with FRS 102 Section 1A as it applies to the financial statements for the period and there were no material departures from the reporting standard.

3. Principal activities

02400 - Support services to forestry

81300 - Landscape service activities

4. Accounting policies

Property, plant and equipment policy

Tangible fixed assets are stated at cost or valuation less depreciation. Depreciation is provided on all tangible fixed assets as follows:

	Reducing balance (%)
Plant and machinery	25
Vehicles	25
Office Equipment	25

Revenue recognition policy

Turnover from the sale of goods is recognised when the significant risks and rewards of ownership of the goods have transferred to the buyer. Turnover from the rendering of services is recognised by reference to the stage of completion of the contract. The stage of completion of a contract is measured by comparing the costs incurred for work performed to date to the total estimated contract costs.

Foreign currency translation and operations policy

Transactions in foreign currencies are initially recognised at the rate of exchange ruling at the date of the transaction. At the end of each reporting period foreign currency monetary items are translated at the closing rate of exchange. Non-monetary items that are measured at historical cost are translated at the rate ruling at the date of the transaction. All differences are charged to profit or loss.

Leases policy

Assets held under finance leases which are leases where substantially all the risks and rewards of ownership of the asset have passed to the company, and hire purchase contracts are capitalised in the balance sheet. They are depreciated over the shorter of their useful lives or the term of the lease.

5. Employee information

	2022	2021
Average number of employees during the year	1	1

6. Property, plant and equipment

	Plant & machinery	Vehicles	Office Equipment	Total
	£	£	£	£
Cost or valuation				
At 01 December 21	3,357	8,100	483	11,940
Additions	9,499	45,950	-	55,449
At 30 November 22	12,856	54,050	483	67,389
Depreciation and impairment				
At 01 December 21	507	889	3	1,399
Charge for year	1,545	3,559	120	5,224
At 30 November 22	2,052	4,448	123	6,623
Net book value				
At 30 November 22	10,804	49,602	360	60,766
At 30 November 21	2,850	7,211	480	10,541

7. Debtors

	2022	2021
	£	£
Trade debtors / trade receivables	11,134	3,590
Total	11,134	3,590

Short term debtors are measured at transaction price (which is usually the invoice price), less any impairment losses for bad and doubtful debts. Loans and other financial assets are initially recognised at transaction price including any transaction costs and subsequently measured at amortised cost determined using the effective interest method, less any impairment losses for bad and doubtful debts.

8. Creditors within one year

	2022	2021
	£	£
Trade creditors / trade payables	2,980	1,117
Taxation and social security	6,120	6,766
Finance lease and HP contracts	10,314	-
Other creditors	-	2,131
Accrued liabilities and deferred income	130	150
Total	19,544	10,164

Short term creditors are measured at transaction price (which is usually the invoice price). Loans and other financial liabilities are initially recognised at transaction price net of any transaction costs and subsequently measured at amortised cost determined using the effective interest method.

9. Creditors after one year

	2022	2021
	£	£
Other creditors	39,037	-
Total	39,037	-

10. Finance lease and HP contracts after one year

	2022	2021
	£	£
Finance lease and HP contracts	39,037	-

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.