

Registered number  
05727565

KW Boulton Tree Care Specialists Ltd

Filleted Accounts

31 March 2022

**KW Boulton Tree Care Specialists Ltd****Registered number:** 05727565**Balance Sheet****as at 31 March 2022**

	Notes	2022 £	2021 £
<b>Fixed assets</b>			
Tangible assets	3	201,033	200,492
<b>Current assets</b>			
Debtors	4	39,935	10,067
Cash at bank and in hand		67,099	124,819
		<u>107,034</u>	<u>134,886</u>
<b>Creditors: amounts falling due within one year</b>	5	(179,794)	(180,643)
<b>Net current liabilities</b>		<u>(72,760)</u>	<u>(45,757)</u>
<b>Total assets less current liabilities</b>		<u>128,273</u>	<u>154,735</u>
<b>Creditors: amounts falling due after more than one year</b>	6	(40,206)	(55,198)
<b>Provisions for liabilities</b>		(25,890)	(25,890)
<b>Net assets</b>		<u>62,177</u>	<u>73,647</u>
<b>Capital and reserves</b>			
Called up share capital		100	100
Profit and loss account		62,077	73,547
<b>Shareholders' funds</b>		<u>62,177</u>	<u>73,647</u>

The directors are satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

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

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The accounts have been prepared and delivered in accordance with the special provisions applicable to companies subject to the small companies regime. The profit and loss account has not been delivered to the Registrar of Companies.

Director

Approved by the board on 21 February 2023

# **KW Boulton Tree Care Specialists Ltd**

## **Notes to the Accounts**

**for the year ended 31 March 2022**

### **1 Accounting policies**

#### ***Basis of preparation***

The accounts have been prepared under the historical cost convention and in accordance with FRS 102, The Financial Reporting Standard applicable in the UK and Republic of Ireland (as applied to small entities by section 1A of the standard).

#### ***Turnover***

Turnover is measured at the fair value of the consideration received or receivable, net of discounts and value added taxes. Turnover includes revenue earned from the sale of goods and from the rendering of services. 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.

#### ***Tangible fixed assets***

Tangible fixed assets are measured at cost less accumulative depreciation and any accumulative impairment losses. Depreciation is provided on all tangible fixed assets, other than freehold land, at rates calculated to write off the cost, less estimated residual value, of each asset evenly over its expected useful life, as follows:

Property improvements	20% reducing balance
Motor vehicles	20% reducing balance
Plant and machinery	20% reducing balance

#### ***Debtors***

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.

#### ***Creditors***

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.

## **Taxation**

A current tax liability is recognised for the tax payable on the taxable profit of the current and past periods. A current tax asset is recognised in respect of a tax loss that can be carried back to recover tax paid in a previous period. Deferred tax is recognised in respect of all timing differences between the recognition of income and expenses in the financial statements and their inclusion in tax assessments. 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. Deferred tax is measured using the tax rates and laws that have been enacted or substantively enacted by the reporting date and that are expected to apply to the reversal of the timing difference, except for revalued land and investment property where the tax rate that applies to the sale of the asset is used. Current and deferred tax assets and liabilities are not discounted.

## **2 Employees**

	<b>2022</b>	<b>2021</b>
	<b>Number</b>	<b>Number</b>
Average number of persons employed by the company	<u>6</u>	<u>6</u>

## **3 Tangible fixed assets**

	<b>Land and buildings</b>	<b>Plant and machinery etc</b>	<b>Motor vehicles</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Cost</b>				
At 1 April 2021	10,236	455,502	32,679	498,417
Additions	-	42,023	8,995	51,018
Disposals	-	(15,000)	-	(15,000)
At 31 March 2022	<u>10,236</u>	<u>482,525</u>	<u>41,674</u>	<u>534,435</u>
<b>Depreciation</b>				
At 1 April 2021	6,962	258,284	32,679	297,925
Charge for the year	491	33,636	1,350	35,477
At 31 March 2022	<u>7,453</u>	<u>291,920</u>	<u>34,029</u>	<u>333,402</u>
<b>Net book value</b>				
At 31 March 2022	<u>2,783</u>	<u>190,605</u>	<u>7,645</u>	<u>201,033</u>
At 31 March 2021	3,274	197,218	-	200,492

## **4 Debtors**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Trade debtors	5,145	10,067
Other debtors	34,790	-
	<u>39,935</u>	<u>10,067</u>

<b>5 Creditors: amounts falling due within one year</b>	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Obligations under finance lease and hire purchase contracts	5,211	3,623
Trade creditors	37,753	18,253
Taxation and social security costs	122,885	76,761
Other creditors	13,945	82,006
	<u>179,794</u>	<u>180,643</u>

<b>6 Creditors: amounts falling due after one year</b>	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Bank loans	40,206	50,000
Obligations under finance lease and hire purchase contracts	-	5,198
	<u>40,206</u>	<u>55,198</u>

## **7 Other information**

KW Boulton Tree Care Specialists Ltd is a private company limited by shares and incorporated in England. Its registered office is:

The Parks  
Wyre Hill  
Wyre Piddle  
Persnore  
WR10 2HS

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.