

Registered number
08878427

Hambledon Tree Surgeons Limited

Filleted Accounts

31 March 2022

Hambledon Tree Surgeons Limited**Registered number:** 08878427**Balance Sheet****as at 31 March 2022**

	Notes	2022 £	2021 £
Fixed assets			
Tangible assets	3	15,514	25,318
Current assets			
Debtors	4	2,304	5,117
Cash at bank and in hand		3,564	6,971
		<u>5,868</u>	<u>12,088</u>
Creditors: amounts falling due within one year	5	(16,038)	(15,772)
Net current liabilities		<u>(10,170)</u>	<u>(3,684)</u>
Total assets less current liabilities		<u>5,344</u>	<u>21,634</u>
Provisions for liabilities		(2,948)	(4,811)
Net assets		<u>2,396</u>	<u>16,823</u>
Capital and reserves			
Called up share capital		2	2
Profit and loss account		2,394	16,821
Shareholders' funds		<u>2,396</u>	<u>16,823</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.

Mr Robert James Kellaway-Moore

Director

Approved by the board on 12 September 2022

Hambledon Tree Surgeons Limited
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:

Plant and machinery	20% Reducing balance
Motor vehicles	25% Reducing balance
Office equipment	3 years Straight Line/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

	2022	2021
	Number	Number
Average number of persons employed by the company	2	2

3 Tangible fixed assets

	Plant and machinery etc £	Motor vehicles £	Office equipment £	Total £
Cost				
At 1 April 2021	52,511	29,249	3,718	85,478
Additions	1,054	-	292	1,346
Disposals	(31,967)	-	-	(31,967)
At 31 March 2022	21,598	29,249	4,010	54,857
Depreciation				
At 1 April 2021	39,899	16,804	3,457	60,160
Charge for the year	1,383	3,111	101	4,595
On disposals	(25,412)	-	-	(25,412)
At 31 March 2022	15,870	19,915	3,558	39,343
Net book value				
At 31 March 2022	5,728	9,334	452	15,514
At 31 March 2021	12,612	12,445	261	25,318

4 Debtors

	2022	2021
	£	£
Trade debtors	2,304	4,556
Other debtors	-	561
	2,304	5,117

5 Creditors: amounts falling due within one year

	2022	2021
	£	£
Bank loans and overdrafts	2,450	-
Trade creditors	2,541	427
Taxation and social security costs	8,547	13,468
Other creditors	2,500	1,877

16,038

15,772

6 Other information

Hambleton Tree Surgeons Limited is a private company limited by shares and incorporated in England. Its registered office is:

5B Sunrise Business Park

Higher Shaftesbury Road

Blandford Forum

Dorset

DT11 8ST

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