

**UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 JANUARY 2022  
FOR  
LA EVANS TREE SERVICES LIMITED**

Jones Thorne Limited  
The Masters House  
92a Arundel Street  
Sheffield  
South Yorkshire  
S1 4RE

**CONTENTS OF THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 JANUARY 2022**

	<b>Page</b>
<b>Company Information</b>	<b>1</b>
<b>Balance Sheet</b>	<b>2</b>
<b>Notes to the Financial Statements</b>	<b>4</b>

**LA EVANS TREE SERVICES LIMITED**  
**COMPANY INFORMATION**  
**FOR THE YEAR ENDED 31 JANUARY 2022**

**DIRECTOR:** L A Evans

**REGISTERED OFFICE:** The Masters House  
92a Arundel Street  
Sheffield  
South Yorkshire  
S1 4RE

**REGISTERED NUMBER:** 09915936 (England and Wales)

**ACCOUNTANTS:** Jones Thorne Limited  
The Masters House  
92a Arundel Street  
Sheffield  
South Yorkshire  
S1 4RE

**BALANCE SHEET**  
**31 JANUARY 2022**

	Notes	31.1.22 £	£	31.1.21 £	£
<b>FIXED ASSETS</b>					
Tangible assets	4		7,801		212
<b>CURRENT ASSETS</b>					
Stocks		900		-	
Debtors	5	13,086		10,948	
Cash at bank		<u>4,088</u>		<u>10,270</u>	
		18,074		21,218	
<b>CREDITORS</b>					
Amounts falling due within one year	6	<u>12,042</u>		<u>6,616</u>	
<b>NET CURRENT ASSETS</b>			<u>6,032</u>		<u>14,602</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			13,833		14,814
<b>CREDITORS</b>					
Amounts falling due after more than one year	7		(11,759)		(14,770)
<b>PROVISIONS FOR LIABILITIES</b>			<u>(1,482)</u>		<u>(40)</u>
<b>NET ASSETS</b>			<u><u>592</u></u>		<u><u>4</u></u>
<b>CAPITAL AND RESERVES</b>					
Called up share capital			1		1
Retained earnings			<u>591</u>		<u>3</u>
<b>SHAREHOLDERS' FUNDS</b>			<u><u>592</u></u>		<u><u>4</u></u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 January 2022.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 January 2022 in accordance with Section 476 of the Companies Act 2006.

The director acknowledges his responsibilities for:

- ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and
- preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of each financial year and of its profit or loss for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

**BALANCE SHEET - continued**  
**31 JANUARY 2022**

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

In accordance with Section 444 of the Companies Act 2006, the Income Statement has not been delivered.

The financial statements were approved by the director and authorised for issue on 28 October 2022 and were signed by:

L A Evans - Director

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 JANUARY 2022**

**1. STATUTORY INFORMATION**

LA Evans Tree Services Limited is a private company, limited by shares, registered in England and Wales. The company's registered number and registered office address can be found on the Company Information page.

**2. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

These financial statements have been prepared in accordance with Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" including the provisions of Section 1A "Small Entities" and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

**Turnover**

Turnover is measured at the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes.

**Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Plant and machinery	- 25% on reducing balance
Motor vehicles	- 25% on reducing balance

**Government grants**

Grants which relate to revenue are recognised in income in the period the related costs are incurred by the company, for which the grant is intended to compensate. For grants which are received by the company for compensation for expenses or losses which have already been incurred, the grant is recognised in income when it is received or receivable.

**Stocks**

Work in progress is valued at the lower of cost and net realisable value.

Cost is calculated using the first-in, first-out method and includes all purchase, transport, and handling costs in bringing stocks to their present location and condition.

**Taxation**

Taxation for the year comprises current and deferred tax. Tax is recognised in the Income Statement, except to the extent that it relates to items recognised in other comprehensive income or directly in equity.

Current or deferred taxation assets and liabilities are not discounted.

Current tax is recognised at the amount of tax payable using the tax rates and laws that have been enacted or substantively enacted by the balance sheet date.

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 JANUARY 2022

2. **ACCOUNTING POLICIES - continued**

**Deferred tax**

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date.

Timing differences arise from the inclusion of income and expenses in tax assessments in periods different from those in which they are recognised in financial statements. Deferred tax is measured using tax rates and laws that have been enacted or substantively enacted by the year end and that are expected to apply to the reversal of the timing difference.

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.

**Hire purchase and leasing commitments**

Rentals paid under operating leases are charged to profit or loss on a straight line basis over the period of the lease.

3. **EMPLOYEES AND DIRECTORS**

The average number of employees during the year was 1 (2021 - 1 ) .

4. **TANGIBLE FIXED ASSETS**

	Plant and machinery £	Motor vehicles £	Totals £
<b>COST</b>			
At 1 February 2021	693	-	693
Additions	2,169	7,140	9,309
At 31 January 2022	<u>2,862</u>	<u>7,140</u>	<u>10,002</u>
<b>DEPRECIATION</b>			
At 1 February 2021	481	-	481
Charge for year	233	1,487	1,720
At 31 January 2022	<u>714</u>	<u>1,487</u>	<u>2,201</u>
<b>NET BOOK VALUE</b>			
At 31 January 2022	<u>2,148</u>	<u>5,653</u>	<u>7,801</u>
At 31 January 2021	<u>212</u>	<u>-</u>	<u>212</u>

5. **DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31.1.22 £	31.1.21 £
Trade debtors	2,220	-
Other debtors	<u>10,866</u>	<u>10,948</u>
	<u>13,086</u>	<u>10,948</u>

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 JANUARY 2022

6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.1.22	31.1.21
	£	£
Bank loans and overdrafts	2,967	730
Taxation and social security	8,261	4,792
Other creditors	814	1,094
	<u>12,042</u>	<u>6,616</u>

7. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	31.1.22	31.1.21
	£	£
Bank loans	<u>11,759</u>	<u>14,770</u>
Amounts falling due in more than five years:		
Repayable by instalments		
Bank loans more 5 yr by instal	<u>-</u>	<u>2,450</u>

8. LEASING AGREEMENTS

Minimum lease payments under non-cancellable operating leases fall due as follows:

	31.1.22	31.1.21
	£	£
Within one year	<u>1,200</u>	<u>-</u>

9. DIRECTOR'S ADVANCES, CREDITS AND GUARANTEES

The following advances and credits to a director subsisted during the years ended 31 January 2022 and 31 January 2021:

	31.1.22	31.1.21
	£	£
<b>L A Evans</b>		
Balance outstanding at start of year	9,029	5,739
Amounts advanced	-	3,290
Amounts repaid	(869)	-
Amounts written off	-	-
Amounts waived	-	-
Balance outstanding at end of year	<u>8,160</u>	<u>9,029</u>

10. RELATED PARTY DISCLOSURES

During the year, total dividends of £17,000 (2021 - £600) were paid to the director .



**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 JANUARY 2022**

**11. ULTIMATE CONTROLLING PARTY**

The ultimate controlling party is L A Evans.

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.