REGISTERED NUMBER: 11163839 (England and Wales)

Unaudited Financial Statements for the Year Ended 31 January 2020

for

J D Tree Care Limited

Contents of the Financial Statements for the Year Ended 31 January 2020

J D Tree Care Limited

Company Information
for the Year Ended 31 January 2020

DIRECTOR:	J P Delahunty
REGISTERED OFFICE:	Belfry House Bell Lane Hertford Hertfordshire SG14 1BP
REGISTERED NUMBER:	11163839 (England and Wales)
ACCOUNTANTS:	Philip T. Chave & Co Belfry House Bell Lane Hertford Hertfordshire SG14 1BP

Balance Sheet
31 January 2020

	Notes	31.1.20 £	31.1.20 £	31.1.19 £	31.1.19 £
FIXED ASSETS					
Intangible assets	4		**6,000**		8,000
Tangible assets	5		**51,560**		26,967
			57,560		34,967
CURRENT ASSETS					
Debtors	6	**9,797**		23,508	
Cash at bank		**2,503**		-	
		12,300		23,508	
CREDITORS					
Amounts falling due within one year	7	**57,740**		52,649	
NET CURRENT LIABILITIES			**(45,440)**		(29,141)
TOTAL ASSETS LESS CURRENT LIABILITIES			**12,120**		5,826
PROVISIONS FOR LIABILITIES	8		**9,796**		5,123
NET ASSETS			**2,324**		703
CAPITAL AND RESERVES					
Called up share capital	9		**300**		300
Retained earnings	10		**2,024**		403
SHAREHOLDERS' FUNDS			**2,324**		703

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 January 2020.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 January 2020 in accordance with Section 476 of the Companies Act 2006.

The director acknowledges his responsibilities for:
(a) ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and
(b) 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.

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.

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Balance Sheet - continued
31 January 2020

The financial statements were approved by the director and authorised for issue on 1 December 2020 and were signed by:

J P Delahunty - Director

The notes form part of these financial statements

1. STATUTORY INFORMATION

J D Tree Care 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.

The presentation currency of the financial statements is the Pound Sterling (£).

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.

Goodwill
Goodwill, being the amount paid in connection with the acquisition of a business in 2019, is being amortised evenly over its estimated useful life of five years.

Intangible assets
Intangible assets are initially measured at cost. After initial recognition, intangible assets are measured at cost less any accumulated amortisation and any accumulated impairment losses.

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	- 20% on reducing balance
Motor vehicles	- 25% on reducing balance
Computer equipment	- 25% on reducing balance

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.

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.

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3. EMPLOYEES AND DIRECTORS

The average number of employees during the year was 2 (2019 - 2) .

4. INTANGIBLE FIXED ASSETS

	Goodwill
	£
COST	
At 1 February 2019	
and 31 January 2020	10,000
AMORTISATION	
At 1 February 2019	2,000
Amortisation for year	2,000
At 31 January 2020	4,000
NET BOOK VALUE	
At 31 January 2020	6,000
At 31 January 2019	8,000

5. TANGIBLE FIXED ASSETS

	Plant and machinery	Motor vehicles	Computer equipment	Totals
	£	£	£	£
COST				
At 1 February 2019	19,572	13,000	2,083	34,655
Additions	32,069	6,000	530	38,599
At 31 January 2020	51,641	19,000	2,613	73,254
DEPRECIATION				
At 1 February 2019	3,916	3,250	522	7,688
Charge for year	9,545	3,938	523	14,006
At 31 January 2020	13,461	7,188	1,045	21,694
NET BOOK VALUE				
At 31 January 2020	38,180	11,812	1,568	51,560
At 31 January 2019	15,656	9,750	1,561	26,967

6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.1.20	31.1.19
	£	£
Trade debtors	9,797	23,508

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7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.1.20	31.1.19
	£	£
Bank loans and overdrafts	-	1,254
Trade creditors	99	-
Tax	3,214	6,882
Social security and other taxes	-	13,527
VAT	11,053	-
Directors' current accounts	39,812	28,791
Accrued expenses	3,562	2,195
	57,740	52,649

8. PROVISIONS FOR LIABILITIES

	31.1.20	31.1.19
	£	£
Deferred tax		
Accelerated capital allowances	9,796	5,123

	Deferred tax
	£
Balance at 1 February 2019	5,123
Provided during year	4,673
Balance at 31 January 2020	9,796

9. CALLED UP SHARE CAPITAL

Allotted, issued and fully paid:

Number:	Class:	Nominal value:	31.1.20	31.1.19
			£	£
100	Ordinary	£1	100	100
100	A	£1	100	100
100	B	£1	100	100
			300	300

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10. **RESERVES**

	Retained earnings £
At 1 February 2019	403
Profit for the year	31,621
Dividends	(30,000)
At 31 January 2020	2,024