

**SAM ROGERS TREE CARE LTD**  
**UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 SEPTEMBER 2020**

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FOR THE YEAR ENDED 30 SEPTEMBER 2020**

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**SAM ROGERS TREE CARE LTD (REGISTERED NUMBER: 11425172)****BALANCE SHEET  
30 SEPTEMBER 2020**

	Notes	2020 £	£	2019 £	£
<b>FIXED ASSETS</b>					
Tangible assets	4		79,440		80,697
<b>CURRENT ASSETS</b>					
Debtors	5	6,271		16,921	
Cash at bank		<u>2,486</u>		<u>7,152</u>	
		8,757		24,073	
<b>CREDITORS</b>					
Amounts falling due within one year	6	<u>26,953</u>		<u>77,572</u>	
<b>NET CURRENT LIABILITIES</b>			<u>(18,196)</u>		<u>(53,499)</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			61,244		27,198
<b>CREDITORS</b>					
Amounts falling due after more than one year	7		(50,281)		(19,827)
<b>PROVISIONS FOR LIABILITIES</b>			<u>(10,016)</u>		<u>(7,161)</u>
<b>NET ASSETS</b>			<u>947</u>		<u>210</u>
<b>CAPITAL AND RESERVES</b>					
Called up share capital			100		100
Retained earnings			<u>847</u>		<u>110</u>
<b>SHAREHOLDERS' FUNDS</b>			<u>947</u>		<u>210</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 September 2020.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 September 2020 in accordance with Section 476 of the Companies Act 2006.

The directors acknowledge their 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 Profit and Loss Account has not been delivered.

The financial statements were approved by the Board of Directors and authorised for issue on 24 June 2021 and were signed on its behalf by:

S Rogers - Director

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 SEPTEMBER 2020**

**1. STATUTORY INFORMATION**

Sam Rogers Tree Care Ltd is a private company, limited by shares, registered in England and Wales. The company's registered number and registered office address are as below:

**Registered number:** 11425172

**Registered office:** 71 Knowl Piece Wilbury Way  
Hitchin  
Hertfordshire  
SG4 0TY

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.

**Significant judgements and estimates**

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported for assets and liabilities as at the balance sheet date and the amounts reported for revenues and expenses during the year. However, the nature of estimation means that actual outcomes could differ from those estimates. In the Director's opinion, there are no significant judgements or key sources of estimation uncertainty.

**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 or, if held under a finance lease, over the lease term, whichever is the shorter.

Plant and machinery	- 10% on cost
Fixtures and fittings	- 25% on cost
Motor vehicles	- 15% on reducing balance
Computer equipment	- 33% on cost

**Government grants**

Government grants given in respect of the Coronavirus Job Retention Scheme have been accounted for under the accrual model, recognised as other income against the period to which they relate.

**Financial instruments**

The company only enters into basic financial instruments that result in the recognition of financial assets and liabilities like trade and other debtors and creditors, loans from banks and other third parties, loans to related parties and investments in non-puttable ordinary shares.

Financial assets that are measured at cost and amortised cost are assessed at the end of each reporting period for objective evidence of impairment. If objective evidence of impairment is found, an impairment loss is recognised in the Profit and Loss Account.

Financial assets and liabilities are offset and the net amount reported in the Balance Sheet when there is an enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

**Taxation**

Taxation for the year comprises current and deferred tax. Tax is recognised in the Profit and Loss Account, 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 30 SEPTEMBER 2020**

**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**

Assets obtained under hire purchase contracts or finance leases are capitalised in the balance sheet. Those held under hire purchase contracts are depreciated over their estimated useful lives. Those held under finance leases are depreciated over their estimated useful lives or the lease term, whichever is the shorter.

The interest element of these obligations is charged to profit or loss over the relevant period. The capital element of the future payments is treated as a liability.

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

**Pension costs and other post-retirement benefits**

The company operates a defined contribution pension scheme. Contributions payable to the company's pension scheme are charged to profit or loss in the period to which they relate.

**Going concern**

The directors are of the opinion it is appropriate to prepare accounts on a going concern basis, because they have confirmed it will continue to support the company for the foreseeable future.

**3. EMPLOYEES AND DIRECTORS**

The average number of employees during the year was 4 (2019 - 2) .

**4. TANGIBLE FIXED ASSETS**

	<b>Plant and machinery etc £</b>
<b>COST</b>	
At 1 October 2019	89,187
Additions	27,876
Disposals	<u>(20,795)</u>
At 30 September 2020	<u>96,268</u>
<b>DEPRECIATION</b>	
At 1 October 2019	8,490
Charge for year	9,983
Eliminated on disposal	<u>(1,645)</u>
At 30 September 2020	<u>16,828</u>
<b>NET BOOK VALUE</b>	
At 30 September 2020	<u>79,440</u>
At 30 September 2019	<u>80,697</u>

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 30 SEPTEMBER 2020**

**4. TANGIBLE FIXED ASSETS - continued**

Fixed assets, included in the above, which are held under hire purchase contracts are as follows:

	Plant and machinery etc £
<b>COST</b>	
At 1 October 2019	35,040
Additions	20,579
Disposals	(5,795)
Transfer to ownership	(35,074)
At 30 September 2020	<u>14,750</u>
<b>DEPRECIATION</b>	
At 1 October 2019	3,052
Charge for year	5,813
Eliminated on disposal	(145)
Transfer to ownership	(7,368)
At 30 September 2020	<u>1,352</u>
<b>NET BOOK VALUE</b>	
At 30 September 2020	<u>13,398</u>
At 30 September 2019	<u>31,988</u>

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

	2020	2019
	£	£
Trade debtors	3,258	5,466
Other debtors	<u>3,013</u>	<u>11,455</u>
	<u>6,271</u>	<u>16,921</u>

**6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2020	2019
	£	£
Hire purchase contracts	2,438	7,237
Trade creditors	1,173	627
Taxation and social security	21,711	11,593
Other creditors	<u>1,631</u>	<u>58,115</u>
	<u>26,953</u>	<u>77,572</u>

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

	2020	2019
	£	£
Bank loans	45,000	-
Hire purchase contracts	<u>5,281</u>	<u>19,827</u>
	<u>50,281</u>	<u>19,827</u>

Amounts falling due in more than five years:

Repayable by instalments		
Bank loans more 5 yr by instal	<u>45,000</u>	<u>-</u>

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 30 SEPTEMBER 2020**

**8. DIRECTORS' ADVANCES, CREDITS AND GUARANTEES**

The following advances and credits to directors subsisted during the year ended 30 September 2020 and the period ended 30 September 2019:

	<b>2020</b>	2019
	<b>£</b>	£
<b>S Rogers and Mrs J A Rogers</b>		
Balance outstanding at start of year	<b>(56,497)</b>	-
Amounts advanced	<b>103,227</b>	71,024
Amounts repaid	<b>(47,617)</b>	(127,521)
Amounts written off	-	-
Amounts waived	-	-
Balance outstanding at end of year	<u><b>(887)</b></u>	<u>(56,497)</u>

**9. RELATED PARTY DISCLOSURES**

During the year, total dividends of £24,000 (2019 - £55,300) were paid to the directors .

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.