

**REGISTERED NUMBER: 09790982 (England and Wales)**

**UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 29 SEPTEMBER 2022**

**FOR**

**NEW ROOTS TREE SURGEONS LIMITED**

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FOR THE YEAR ENDED 29 SEPTEMBER 2022**

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**NEW ROOTS TREE SURGEONS LIMITED**

**COMPANY INFORMATION  
FOR THE YEAR ENDED 29 SEPTEMBER 2022**

**DIRECTOR:** A R Martin

**SECRETARY:**

**REGISTERED OFFICE:** Five Acres Barn  
Trelleck Grange  
Llanishen  
Chepstow  
Gwent  
NP16 6QN

**REGISTERED NUMBER:** 09790982 (England and Wales)

**ACCOUNTANTS:** Douglas Crook Accountancy Services  
92 Nore Road  
Portishead  
Bristol  
BS20 8DX

**NEW ROOTS TREE SURGEONS LIMITED (REGISTERED NUMBER: 09790982)**

**BALANCE SHEET  
29 SEPTEMBER 2022**

	Notes	2022 £	£	2021 £	£
<b>FIXED ASSETS</b>					
Tangible assets	4		83,642		115,724
<b>CURRENT ASSETS</b>					
Debtors	5	150,545		130,506	
Cash at bank		<u>44,454</u>		<u>62,986</u>	
		194,999		193,492	
<b>CREDITORS</b>					
Amounts falling due within one year	6	<u>77,941</u>		<u>77,108</u>	
<b>NET CURRENT ASSETS</b>			<u>117,058</u>		<u>116,384</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			200,700		232,108
<b>CREDITORS</b>					
Amounts falling due after more than one year	7		<u>62,958</u>		<u>69,321</u>
<b>NET ASSETS</b>			<u>137,742</u>		<u>162,787</u>
<b>CAPITAL AND RESERVES</b>					
Called up share capital			100		100
Retained earnings			<u>137,642</u>		<u>162,687</u>
<b>SHAREHOLDERS' FUNDS</b>			<u>137,742</u>		<u>162,787</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 29 September 2022.

The members have not required the company to obtain an audit of its financial statements for the year ended 29 September 2022 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 notes form part of these financial statements

**BALANCE SHEET - continued**  
**29 SEPTEMBER 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 29 June 2023 and were signed by:

A R Martin - Director

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 29 SEPTEMBER 2022**

**1. STATUTORY INFORMATION**

New Roots Tree Surgeons 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.

**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.

**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.

**3. EMPLOYEES AND DIRECTORS**

The average number of employees during the year was 4 (2021 - 5).

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 29 SEPTEMBER 2022

4. TANGIBLE FIXED ASSETS

	Plant and machinery etc £
<b>COST</b>	
At 30 September 2021	175,507
Additions	54,123
Disposals	<u>(54,000)</u>
At 29 September 2022	<u>175,630</u>
<b>DEPRECIATION</b>	
At 30 September 2021	59,783
Charge for year	42,461
Eliminated on disposal	<u>(10,256)</u>
At 29 September 2022	<u>91,988</u>
<b>NET BOOK VALUE</b>	
At 29 September 2022	<u>83,642</u>
At 29 September 2021	<u>115,724</u>

5. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022 £	2021 £
Trade debtors	7,565	30,026
Other debtors	<u>142,980</u>	<u>100,480</u>
	<u>150,545</u>	<u>130,506</u>

6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022 £	2021 £
Bank loans and overdrafts	10,000	10,000
Hire purchase contracts	15,430	11,160
Trade creditors	8,127	1,670
Taxation and social security	42,162	51,760
Other creditors	<u>2,222</u>	<u>2,518</u>
	<u>77,941</u>	<u>77,108</u>

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

	2022 £	2021 £
Bank loans	27,680	37,503
Hire purchase contracts	<u>35,278</u>	<u>31,818</u>
	<u>62,958</u>	<u>69,321</u>

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.