REGISTERED NUMBER: 16238564 (England and Wales)

NORTHERN ROOTS GARDENING SERVICES LTD

UNAUDITED FINANCIAL STATEMENTS

FOR THE PERIOD 8TH FEBRUARY 2025 TO 31ST MARCH 2026

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FOR THE PERIOD 8TH FEBRUARY 2025 TO 31ST MARCH 2026

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BALANCE SHEET
31ST MARCH 2026

	Notes	£	£
FIXED ASSETS			
Tangible assets	4		**17,808**
CURRENT ASSETS			
Debtors	5	**8,318**	
Cash at bank		**4,362**	
		12,680	
CREDITORS			
Amounts falling due within one year	6	**1,845**	
NET CURRENT ASSETS			**10,835**
TOTAL ASSETS LESS CURRENT LIABILITIES			**28,643**
CREDITORS			
Amounts falling due after more than one year	7		**47,000**
NET LIABILITIES			**(18,357)**
CAPITAL AND RESERVES			
Called up share capital	8		**100**
Retained earnings			**(18,457)**
SHAREHOLDERS' FUNDS			**(18,357)**

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the period ended 31st March 2026.

The members have not required the company to obtain an audit of its financial statements for the period ended 31st March 2026 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 Statement of Income and Retained Earnings has not been delivered.

The financial statements were approved by the Board of Directors and authorised for issue on 14th October 2026 and were signed on its behalf by:

J B Stephenson - Director

E L Watson - Director

The notes form part of these financial statements

1. STATUTORY INFORMATION

Northern Roots Gardening Services 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:	16238564
Registered office:	High Gable Park Road Spofforth Harrogate HG3 1BL

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.

At the time of signing these accounts, having considered the economic climate, the directors expectations and intentions for the next 12 months, and the availability of working capital, the directors are of the opinion that the company will remain viable for the foreseeable future and accordingly these financial statements have been prepared on the going concern basis.

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
Tangible fixed assets are stated at cost (or deemed cost) or valuation less accumulated depreciation and accumulated impairment losses. Cost includes costs directly attributable to making the asset capable of operating as intended.

Depreciation is provided on all tangible fixed assets, at rates calculated to write off the cost, less estimated residual value, of each asset on a systematic basis over its excepted useful life as follows:

Motor vehicles - 20% on cost

Financial instruments
The company only enters into transactions in 'basic' financial instruments which result in the recognition of assets and liabilities; these include trade and other debtors and creditors, bank balances, loans from banks and other third parties, and loans to related parties. These are recognised in the company's balance sheet when it becomes party to the contractual provisions of the instrument.

Basic financial assets (other than those classified as payable within one year) are initially measured at cost and are subsequently carried at cost or amortised cost using the effective interest method, less any impairment losses. Basic financial assets classed as receivable within one year are not amortised.

Basic financial liabilities (other than those classified as payable within one year) are initially measured at present value of future cash flows and subsequently at amortised cost using the effective interest method. Basic financial liabilities classed as payable within one year are not amortised.

Financial assets and liabilities are offset, with the net amount reported in the financial statements, when there is a legally 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.

2. **ACCOUNTING POLICIES - continued**

Taxation

Taxation for the period comprises current and deferred tax. Tax is recognised in the Statement of Income and Retained Earnings, 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 period 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 period was 1 .

4. **TANGIBLE FIXED ASSETS**

	Plant and machinery etc
	£
COST	
Additions	**21,154**
At 31st March 2026	**21,154**
DEPRECIATION	
Charge for period	**3,346**
At 31st March 2026	**3,346**
NET BOOK VALUE	
At 31st March 2026	**17,808**

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

	£
Trade debtors	**2,794**
Other debtors	**5,524**
	8,318

continued...

6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	£
Trade creditors	194
Other creditors	1,651
	1,845

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

	£
Other creditors	47,000

8. CALLED UP SHARE CAPITAL

Allotted, issued and fully paid:

Number:	Class:	Nominal value:	£
100	Ordinary	£1	100

9. RELATED PARTY DISCLOSURES

Included within other creditors is an amount of £47,000 due to a company in which a director of the Company is also a director.

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.