

Boward Tree Surgery Limited

Unaudited Abbreviated Accounts

for the Year Ended 31 August 2016

MG Group (Professional Services) Ltd
Chartered Accountants
Audit House
260 Field End Road
Eastcote
Middlesex
HA4 9LT

Boward Tree Surgery Limited
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The following reproduces the text of the accountants' report in respect of the company's annual financial statements, from which the abbreviated accounts (set out on pages 2 to 4) have been prepared.

**Chartered Accountants' Report to the Director on the Preparation of the Unaudited Statutory
Accounts of
Boward Tree Surgery Limited
for the Year Ended 31 August 2016**

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the accounts of Boward Tree Surgery Limited for the year ended 31 August 2016 set out on pages from the company's accounting records and from information and explanations you have given us.

As a practising member firm of the Institute of Chartered Accountants in England and Wales (ICAEW), we are subject to its ethical and other professional requirements which are detailed at icaew.com/membershandbook.

This report is made solely to the Board of Directors of Boward Tree Surgery Limited, as a body, in accordance with the terms of our engagement letter. Our work has been undertaken solely to prepare for your approval the accounts of Boward Tree Surgery Limited and state those matters that we have agreed to state to them, as a body, in this report in accordance with AAF 2/10 as detailed at icaew.com/compilation. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Boward Tree Surgery Limited and its Board of Directors as a body for our work or for this report.

It is your duty to ensure that Boward Tree Surgery Limited has kept adequate accounting records and to prepare statutory accounts that give a true and fair view of the assets, liabilities, financial position and loss of Boward Tree Surgery Limited. You consider that Boward Tree Surgery Limited is exempt from the statutory audit requirement for the year.

We have not been instructed to carry out an audit or a review of the accounts of Boward Tree Surgery Limited. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory accounts.

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MG Group (Professional Services) Ltd
Chartered Accountants
Audit House
260 Field End Road
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Middlesex
HA4 9LT
26 May 2017

Boward Tree Surgery Limited
(Registration number: 02497015)
Abbreviated Balance Sheet at 31 August 2016

	Note	2016 £	2015 £
Fixed assets			
Tangible fixed assets		11,997	9,772
Current assets			
Debtors		6,450	4,902
Creditors: Amounts falling due within one year		(112,561)	(67,916)
Net current liabilities		(106,111)	(63,014)
Total assets less current liabilities		(94,114)	(53,242)
Creditors: Amounts falling due after more than one year		(1,645)	(5,857)
Net liabilities		(95,759)	(59,099)
Capital and reserves			
Called up share capital	<u>3</u>	1	1
Other reserves		1	1
Profit and loss account		(95,761)	(59,101)
Shareholders' deficit		(95,759)	(59,099)

For the year ending 31 August 2016 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The director acknowledges his responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime .

Approved by the director on 26 May 2017

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A Wilkinson
Director

The notes on pages 3 to 4 form an integral part of these financial statements.

Boward Tree Surgery Limited
Notes to the Abbreviated Accounts for the Year Ended 31 August 2016
..... continued

1 Accounting policies

Basis of preparation

The full financial statements, from which these abbreviated accounts have been extracted, have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (Effective January 2015).

Going concern

The financial statements have been prepared on a going concern basis despite the fact that the company has made losses in this year and has net liabilities.

The directors are confident that the company will be able to meet its liabilities as they fall due and continue to trade in the foreseeable future.

Turnover

Turnover represents amounts chargeable, net of value added tax, in respect of the sale of goods and services to customers.

Depreciation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Plant and machinery	20% reducing balance
Office equipment	20% reducing balance
Motor vehicles	25% reducing balance

Pensions

The company operates a defined contribution pension scheme. Contributions are recognised in the profit and loss account in the period in which they become payable in accordance with the rules of the scheme.

Boward Tree Surgery Limited
Notes to the Abbreviated Accounts for the Year Ended 31 August 2016

..... continued

2 Fixed assets

	Tangible assets	Total
	£	£
Cost		
At 1 September 2015	117,617	117,617
Additions	5,600	5,600
At 31 August 2016	123,217	123,217
Depreciation		
At 1 September 2015	107,845	107,845
Charge for the year	3,375	3,375
At 31 August 2016	111,220	111,220
Net book value		
At 31 August 2016	11,997	11,997
At 31 August 2015	9,772	9,772

3 Share capital

Allotted, called up and fully paid shares

	2016		2015	
	No.	£	No.	£
Ordinary shares of £1 each	1	1	1	1
	1	1	1	1

4 Related party transactions

Other related party transactions

During the year the company made the following related party transactions:
A n d r e w **W i l k i n s o n**
 (D i r e c t o r)

During the year, Andrew Wilkinson provided loans to the company. There was no interest charged on the loans for the year. The maximum amount owed to him by the company during the year was £81,267. At the balance sheet date the amount due to Andrew Wilkinson was £81,267 (2015 - £37,947).

5 Control

The company is controlled by the director who owns 100% of the called up share capital.

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.