

**Registered Number 04436765**

**BRENDON HILL TREE SERVICES LIMITED**

**Abbreviated Accounts**

**31 May 2014**

## Abbreviated Balance Sheet as at 31 May 2014

	Notes	2014	2013
		£	£
<b>Fixed assets</b>			
Tangible assets	2	291,327	115,051
		<u>291,327</u>	<u>115,051</u>
<b>Current assets</b>			
Stocks		31,408	35,000
Debtors		60,577	15,118
Cash at bank and in hand		12,419	10,890
		<u>104,404</u>	<u>61,008</u>
<b>Creditors: amounts falling due within one year</b>	3	(242,279)	(68,049)
<b>Net current assets (liabilities)</b>		<u>(137,875)</u>	<u>(7,041)</u>
<b>Total assets less current liabilities</b>		<u>153,452</u>	<u>108,010</u>
<b>Creditors: amounts falling due after more than one year</b>	3	(66,132)	(67,409)
<b>Provisions for liabilities</b>		(22,580)	(18,112)
<b>Total net assets (liabilities)</b>		<u>64,740</u>	<u>22,489</u>
<b>Capital and reserves</b>			
Called up share capital	4	500	500
Profit and loss account		64,240	21,989
<b>Shareholders' funds</b>		<u>64,740</u>	<u>22,489</u>

- For the year ending 31 May 2014 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 directors acknowledge their 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 Board on 16 February 2015

And signed on their behalf by:

**Mr W H Fox, Director**

**Notes to the Abbreviated Accounts for the period ended 31 May 2014****1 Accounting Policies****Basis of measurement and preparation of accounts**

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 April 2008).

**Turnover policy**

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

**Tangible assets depreciation policy**

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:

Plant and machinery - 15% of written down value

Motor vehicles - 25% of written down value

**Valuation information and policy**

Stock and work in progress are valued at the lower of cost and net realisable value, after due regard for obsolete and slow moving stocks. Net realisable value is based on selling price less anticipated costs to completion and selling costs. Cost includes all direct costs and an appropriate proportion of fixed and variable overheads.

**Other accounting policies****Deferred tax**

Deferred tax is recognised, without discounting, in respect of all timing differences between the treatment of certain items for taxation and accounting purposes, which have arisen but not reversed by the balance sheet date, except as required by the FRSSE.

Deferred tax is measured at the rates that are expected to apply in the periods when the timing differences are expected to reverse, based on the tax rates and law enacted at the balance sheet date.

**Hire purchase and leasing**

Rentals payable under operating leases are charged in the profit and loss account on a straight line basis over the lease term.

Assets held under finance leases, which are leases where substantially all the risks and rewards of ownership of the asset have passed to the company, are capitalised in the balance sheet as tangible fixed assets and are depreciated over the shorter of the lease term and their useful lives. The capital elements of future obligations under the leases are included as liabilities in the balance sheet. The interest element of the rental obligation is charged to the profit and loss account over the period of the lease and represents a constant proportion of the balance of capital repayments outstanding. Assets held under hire purchase agreements are capitalised as tangible fixed assets and are depreciated over the shorter of the lease term and their useful lives. The capital element of future

finance payments is included within creditors. Finance charges are allocated to accounting periods over the length of the contract and represent a constant proportion of the balance of capital repayments outstanding.

## 2 Tangible fixed assets

	£
<b>Cost</b>	
At 1 June 2013	191,970
Additions	221,851
Disposals	(32,500)
Revaluations	-
Transfers	-
At 31 May 2014	<u>381,321</u>
<b>Depreciation</b>	
At 1 June 2013	76,919
Charge for the year	22,094
On disposals	(9,019)
At 31 May 2014	<u>89,994</u>
<b>Net book values</b>	
At 31 May 2014	<u>291,327</u>
At 31 May 2013	<u>115,051</u>

## 3 Creditors

	2014	2013
	£	£
Secured Debts	65,620	64,509
Instalment debts due after 5 years	20,000	20,000

## 4 Called Up Share Capital

Allotted, called up and fully paid:

	2014	2013
	£	£
500 A Ordinary shares of £1 each	500	500

## 5 Transactions with directors

Name of director receiving advance or credit:	Mr W H Fox
Description of the transaction:	Directors advances and credits
Balance at 1 June 2013:	-
Advances or credits made:	£ 670
Advances or credits repaid:	£ 670
Balance at 31 May 2014:	<u>£ 0</u>

registrar's rules relating to electronic form, authentication and manner of delivery under section 1072 of the Companies Act 2006.