

BRENDON HILL TREE SERVICES LIMITED

UNAUDITED ABBREVIATED ACCOUNTS

FOR THE YEAR ENDED 31 MAY 2015

Brendon Hill Tree Services Limited

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Brendon Hill Tree Services Limited
(Registration number: 4436765)
Abbreviated Balance Sheet at 31 May 2015

	Note	2015 £	2014 £
Fixed assets			
Tangible fixed assets		<u>299,051</u>	<u>291,327</u>
Current assets			
Stocks		43,300	31,408
Debtors		52,141	60,577
Cash at bank and in hand		<u>47,249</u>	<u>12,419</u>
		142,690	104,404
Creditors: Amounts falling due within one year	<u>3</u>	<u>(89,717)</u>	<u>(242,279)</u>
Net current assets/(liabilities)		<u>52,973</u>	<u>(137,875)</u>
Total assets less current liabilities		352,024	153,452
Creditors: Amounts falling due after more than one year		(186,483)	(66,132)
Provisions for liabilities		<u>(50,807)</u>	<u>(22,580)</u>
Net assets		<u>114,734</u>	<u>64,740</u>
Capital and reserves			
Called up share capital	<u>4</u>	500	500
Profit and loss account		<u>114,234</u>	<u>64,240</u>
Shareholders' funds		<u>114,734</u>	<u>64,740</u>

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(Registration number: 4436765)
Abbreviated Balance Sheet at 31 May 2015

For the year ending 31 May 2015 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 16 December 2015

Mr W H Fox
Director

Brendon Hill Tree Services Limited
Notes to the Abbreviated Accounts
For the Year Ended 31 May 2015

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 April 2008).

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	15% of written down value / 20% straight line
Motor vehicles	25% of written down value
Office equipment	25% straight line

Stock and work in progress

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.

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.

Brendon Hill Tree Services Limited
Notes to the Abbreviated Accounts
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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 Fixed assets

	Tangible assets £	Total £
Cost		
At 1 June 2014	381,321	381,321
Additions	55,709	55,709
Disposals	(320)	(320)
At 31 May 2015	436,710	436,710
Depreciation		
At 1 June 2014	89,994	89,994
Charge for the year	47,882	47,882
Eliminated on disposals	(217)	(217)
At 31 May 2015	137,659	137,659
Net book value		
At 31 May 2015	299,051	299,051
At 31 May 2014	291,327	291,327

3 Creditors

Creditors includes the following liabilities, on which security has been given by the company:

	2015 £	2014 £
Amounts falling due within one year	56,574	19,488
Amounts falling due after more than one year	166,483	46,132
Total secured creditors	223,057	65,620

Brendon Hill Tree Services Limited
Notes to the Abbreviated Accounts
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Included in the creditors are the following amounts due after more than five years:

	2015 £	2014 £
After more than five years by instalments	<u>20,000</u>	<u>20,000</u>

4 Share capital

Allotted, called up and fully paid shares

	2015		2014	
	No.	£	No.	£
A Ordinary shares of £1 each	500	500	500	500
	<u> </u>	<u> </u>	<u> </u>	<u> </u>

5 Related party transactions

Director's advances and credits

	2015 Advance/ Credit £	2015 Repaid £	2014 Advance/ Credit £	2014 Repaid £
Mr W H Fox	15,792	15,792	670	670
	<u> </u>	<u> </u>	<u> </u>	<u> </u>