

**Registration number 04500387**

**Airedale Tree Surgeons Ltd**  
**Abbreviated accounts**  
**for the year ended 31 August 2016**

**H & M Ltd**  
**Chartered Accountants**



# **Airedale Tree Surgeons Ltd**

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**Airedale Tree Surgeons Ltd**

**Abbreviated balance sheet**  
**as at 31 August 2016**

	Notes	2016	2015
		£	£
<b>Fixed assets</b>			
Intangible assets	2	4,500	5,250
Tangible assets	2	57,728	47,073
		<u>62,228</u>	<u>52,323</u>
<b>Current assets</b>			
Stocks		37,240	46,500
Debtors		23,547	22,017
Cash at bank and in hand		41,046	5,205
		<u>101,833</u>	<u>73,722</u>
<b>Creditors: amounts falling due within one year</b>		<u>(59,347)</u>	<u>(38,233)</u>
<b>Net current assets</b>		<u>42,486</u>	<u>35,489</u>
<b>Total assets less current liabilities</b>		104,714	87,812
<b>Creditors: amounts falling due after more than one year</b>		(31,023)	(19,585)
<b>Provisions for liabilities</b>		<u>(10,092)</u>	<u>(7,640)</u>
<b>Net assets</b>		<u>63,599</u>	<u>60,587</u>
<b>Capital and reserves</b>			
Called up share capital	3	2	2
Profit and loss account		63,597	60,585
<b>Shareholders' funds</b>		<u>63,599</u>	<u>60,587</u>

The directors' statements required by Sections 475(2) and (3) are shown on the following page which forms part of this Balance Sheet.

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

**Airedale Tree Surgeons Ltd**

**Abbreviated balance sheet (continued)**

**Directors' statements required by Sections 475(2) and (3)**  
**for the year ended 31 August 2016**

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

Directors' responsibilities:

- The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These abbreviated accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies .

These accounts were approved by the directors and are signed on their behalf by:

**D L Mitchell**  
Director



Date

31/1/17

**Registration number 04500387**

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

**Airedale Tree Surgeons Ltd**

**Notes to the abbreviated financial statements**  
**for the year ended 31 August 2016**

**1. Accounting policies**

**1.1. Accounting convention**

The accounts are prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008).

**1.2. Turnover**

Turnover represents the total value, excluding value added tax, of sales made during the year.

**1.3. Goodwill**

Acquired goodwill is written off in equal annual instalments over its estimated useful economic life of 20 years.

**1.4. Tangible fixed assets and depreciation**

Depreciation is provided at rates calculated to write off the cost less residual value of each asset over its expected useful life, as follows:

Plant and machinery	-	15% Reducing Balance
Fixtures, fittings and equipment	-	10% Reducing Balance
Motor vehicles	-	25% Reducing Balance

**1.5. Leasing and hire purchase commitments**

Assets obtained under hire purchase contracts and finance leases are capitalised as tangible assets and depreciated over the shorter of the lease term and their useful lives. Obligations under such agreements are included in creditors net of the finance charge allocated to future periods. The finance element of the rental payment is charged to the profit and loss account so as to produce constant periodic rates of charge on the net obligations outstanding in each period.

**1.6. Stock**

Stock is valued at the lower of cost and net realisable value.

**1.7. Pensions**

The pension costs charged in the financial statements represent the contribution payable by the company during the year.

The regular cost of providing retirement pensions and related benefits is charged to the profit and loss account over the employees' service lives on the basis of a constant percentage of earnings.

**Airedale Tree Surgeons Ltd**

**Notes to the abbreviated financial statements**  
**for the year ended 31 August 2016**

..... continued

**1.8. Deferred taxation**

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date where transactions or events have occurred at that date that will result in an obligation to pay more, or a right to pay less or to receive more tax.

Deferred tax is measured on an undiscounted basis at the tax rates that are expected to apply in the periods in which timing differences reverse, based on tax rates and laws enacted or substantively enacted at the balance sheet date.

<b>2. Fixed assets</b>	<b>Intangible assets £</b>	<b>Tangible fixed assets £</b>	<b>Total £</b>
<b>Cost</b>			
At 1 September 2015	15,000	202,614	217,614
Additions	-	20,367	20,367
At 31 August 2016	<u>15,000</u>	<u>222,981</u>	<u>237,981</u>
<b>Depreciation and Provision for diminution in value</b>			
At 1 September 2015	9,750	155,541	165,291
Charge for year	750	9,712	10,462
At 31 August 2016	<u>10,500</u>	<u>165,253</u>	<u>175,753</u>
<b>Net book values</b>			
At 31 August 2016	<u>4,500</u>	<u>57,728</u>	<u>62,228</u>
At 31 August 2015	<u>5,250</u>	<u>47,073</u>	<u>52,323</u>

<b>3. Share capital</b>	<b>2016 £</b>	<b>2015 £</b>
<b>Authorised</b>		
1,000 Ordinary shares of £1 each	<u>1,000</u>	<u>1,000</u>
<b>Allotted, called up and fully paid</b>		
2 Ordinary shares of £1 each	<u>2</u>	<u>2</u>
<b>Equity Shares</b>		
2 Ordinary shares of £1 each	<u>2</u>	<u>2</u>