

Airedale Tree Surgeons Ltd
Abbreviated accounts
for the year ended 31 August 2014



H & M Ltd
Chartered Accountants

Airedale Tree Surgeons Ltd

Abbreviated balance sheet
as at 31 August 2014

		2014		2013	
	Notes	£	£	£	£
Fixed assets					
Intangible assets	2		6,000		6,750
Tangible assets	2		55,074		57,977
			<u>61,074</u>		<u>64,727</u>
Current assets					
Stocks		58,885		47,845	
Debtors		18,826		28,433	
Cash at bank and in hand		14,718		14,083	
		<u>92,429</u>		<u>90,361</u>	
Creditors: amounts falling due within one year		<u>(52,060)</u>		<u>(78,498)</u>	
Net current assets			<u>40,369</u>		<u>11,863</u>
Total assets less current liabilities			101,443		76,590
Creditors: amounts falling due after more than one year			(18,836)		(11,685)
Provisions for liabilities			<u>(8,848)</u>		<u>(8,952)</u>
Net assets			<u>73,759</u>		<u>55,953</u>
Capital and reserves					
Called up share capital	3		2		2
Profit and loss account			73,757		55,951
Shareholders' funds			<u>73,759</u>		<u>55,953</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 2014

For the year ended 31 August 2014 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 12.11.14

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 2014

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. Stock

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

1.6. 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.

Airedale Tree Surgeons Ltd

Notes to the abbreviated financial statements
for the year ended 31 August 2014

..... continued

2. Fixed assets	Intangible assets £	Tangible fixed assets £	Total £
Cost			
At 1 September 2013	15,000	193,724	208,724
Additions	-	7,790	7,790
At 31 August 2014	<u>15,000</u>	<u>201,514</u>	<u>216,514</u>
Depreciation and Provision for diminution in value			
At 1 September 2013	8,250	135,747	143,997
Charge for year	750	10,693	11,443
At 31 August 2014	<u>9,000</u>	<u>146,440</u>	<u>155,440</u>
Net book values			
At 31 August 2014	<u>6,000</u>	<u>55,074</u>	<u>61,074</u>
At 31 August 2013	<u>6,750</u>	<u>57,977</u>	<u>64,727</u>
 3. Share capital		2014	2013
		£	£
Authorised			
1,000 Ordinary shares of £1 each		<u>1,000</u>	<u>1,000</u>
Allotted, called up and fully paid			
2 Ordinary shares of £1 each		<u>2</u>	<u>2</u>
 Equity Shares			
2 Ordinary shares of £1 each		<u>2</u>	<u>2</u>