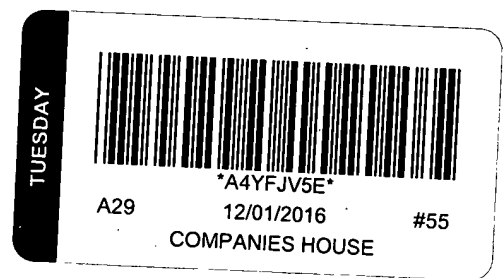


Devon Tree Services Limited

**Unaudited Abbreviated Accounts
Year Ended 30 September 2015**

Company Registration Number: 5224057



Devon Tree Services Limited

Abbreviated Balance Sheet

30 September 2015

	Note	2015 £	2014 £
Fixed assets			
Intangible fixed assets	2	29,794	33,074
Tangible fixed assets	2	165,881	159,443
		<u>195,675</u>	<u>192,517</u>
Current assets			
Stocks		3,110	1,860
Debtors		97,633	113,050
Cash at bank and in hand		5,781	23,001
		<u>106,524</u>	<u>137,911</u>
Creditors: Amounts falling due within one year		<u>(129,694)</u>	<u>(121,124)</u>
Net current (liabilities)/assets		<u>(23,170)</u>	<u>16,787</u>
Total assets less current liabilities		172,505	209,304
Creditors: Amounts falling due after more than one year		(54,770)	(96,207)
Provisions for liabilities		<u>(12,500)</u>	<u>(10,345)</u>
Net assets		<u>105,235</u>	<u>102,752</u>
Capital and reserves			
Called up share capital	4	1,000	1,000
Profit and loss account		<u>104,235</u>	<u>101,752</u>
Shareholders' funds		<u>105,235</u>	<u>102,752</u>

Devon Tree Services Limited

Abbreviated Balance Sheet

30 September 2015

..... *continued*

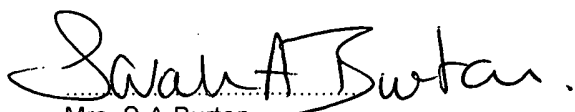
For the year ending 30 September 2015 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

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

The 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 and signed on its behalf by:



Mrs S A Burton
Director

Company Registration Number: 5224057

Devon Tree Services Limited

Notes to the Abbreviated Accounts

Year Ended 30 September 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.

Goodwill

Positive goodwill is capitalised, classified as an asset on the balance sheet and amortised on a straight line basis over its useful economic life. It is reviewed for impairment at the end of the first full financial year following the acquisition and in other periods if events or changes in circumstances indicate that the carrying value may not be recoverable.

Amortisation

Amortisation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful economic life of that asset as follows:

Asset class

Goodwill

Amortisation method and rate

Over 2 and 20 years

Depreciation

Depreciation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful economic life of that asset as follows:

Asset class

Freehold Property

Plant & Machinery

Moto Vehicles

Depreciation method and rate

2% Straight line

25% Reducing balance

25% Reducing balance

Work in progress

Work in progress is 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.

Devon Tree Services Limited
Notes to the Abbreviated Accounts
Year Ended 30 September 2015

..... *continued*

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 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.

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.

2 Fixed assets

	Intangible assets £	Tangible assets £	Total £
Cost			
At 1 October 2014	91,845	477,740	569,585
Additions	-	32,408	32,408
Disposals	-	(251)	(251)
At 30 September 2015	91,845	509,897	601,742
Depreciation			
At 1 October 2014	58,771	318,297	377,068
Charge for the year	3,280	25,719	28,999
At 30 September 2015	62,051	344,016	406,067
Net book value			
At 30 September 2015	29,794	165,881	195,675
At 30 September 2014	33,074	159,443	192,517

3 Creditors

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

	2015 £	2014 £
Amounts falling due within one year	40,820	22,139
Amounts falling due after more than one year	54,770	96,207
Total secured creditors	95,591	118,346

Devon Tree Services Limited
Notes to the Abbreviated Accounts
Year Ended 30 September 2015
..... continued

4 Share capital

Allotted, called up and fully paid shares

	2015		2014	
	No.	£	No.	£
Ordinary Class A shares of £1 each	500	500	500	500
Ordinary Class B shares of £1 each	250	250	250	250
Ordinary Class C shares of £1 each	250	250	250	250
	<u>1,000</u>	<u>1,000</u>	<u>1,000</u>	<u>1,000</u>

5 Related party transactions

The directors advanced £71,423 to the company and withdrew £69,601 from the company in the year. At the balance sheet date the amount due from Mr and Mrs Burton was £12,042 (2014 £13,863) Interest of £250 was charged by the company. This was outstanding at the year end.