Registered number
05655518

BEN NICHOLSON TREE SERVICES LTD

Abbreviated Accounts

31 December 2015

BEN NICHOLSON TREE SERVICES LTD

Registered number: 05655518

Abbreviated Balance Sheet

as at 31 December 2015

	Notes		2015		2014
			£		£
Fixed assets					
Tangible assets	2		784,045		618,307
Current assets					
Stocks		10,000		10,000	
Debtors		159,675		114,861	
Cash at bank and in hand		302,662		156,502	
		472,337		281,363	
Creditors: amounts falling due within one year		(161,524)		(120,842)	
Net current assets			310,813		160,521
Total assets less current liabilities			1,094,858		778,828
Creditors: amounts falling due after more than one year			(134,651)		(68,224)
Provisions for liabilities			(156,809)		(123,661)
Net assets			803,398		586,943
Capital and reserves					
Called up share capital	3		1		1
Profit and loss account			803,397		586,942
Shareholder's funds			803,398		586,943

The director is satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

The member has not required the company to obtain an audit in accordance with section 476 of the Act.

The director acknowledges his responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The accounts have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006 applicable to companies subject to the small companies regime.

BEN NICHOLSON

Director

Approved by the board on 8 April 2016

1 Accounting policies

Basis of preparation

The accounts have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective 4/1/2008).

Turnover

Turnover represents the value, net of value added tax and discounts, of goods provided to customers and work carried out in respect of services provided to customers.

Depreciation

Depreciation has been provided at the following rates in order to write off the assets over their estimated useful lives.

Plant and machinery	10% - 25% written down value
Motor vehicles	25% written down value

Stocks

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

Deferred taxation

Full provision is made for deferred taxation resulting from timing differences between the recognition of gains and losses in the accounts and their recognition for tax purposes. Deferred taxation is calculated on an un-discounted basis at the tax rates which are expected to apply in the periods when the timing differences will reverse.

Leasing and hire purchase commitments

Assets held under finance leases and hire purchase contracts, which are those where substantially all the risks and rewards of ownership of the asset have passed to the company, are capitalised in the balance sheet and depreciated over their useful lives. The corresponding lease or hire purchase obligation is treated in the balance sheet as a liability.

The interest element of the rental obligations 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.

Rentals paid under operating leases are charged to income on a straight line basis over the lease term.

2 Tangible fixed assets

	£
Cost	
At 1 January 2015	931,032
Additions	290,751
Disposals	(70,704)

At 31 December 2015	1,151,079
Depreciation	
At 1 January 2015	312,725
Charge for the year	105,947
On disposals	(51,638)
At 31 December 2015	367,034
Net book value	
At 31 December 2015	784,045
At 31 December 2014	618,307

3	Share capital	Nominal value	2015 Number	2015 £	2014 £
	Allotted, called up and fully paid:				
	Ordinary shares	£1 each	1	1	1

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