

**COMPLETE ACCESS & TREE SERVICES LIMITED
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2020**

Holden & Company

Certified Practising Accountants

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Complete Access & Tree Services Limited
Unaudited Financial Statements
For The Year Ended 31 March 2020

Contents

	Page
Balance Sheet	1—2
Notes to the Financial Statements	3—5

Complete Access & Tree Services Limited
Balance Sheet
As at 31 March 2020

Registered number: 05750483

		2020		2019	
	Notes	£	£	£	£
FIXED ASSETS					
Tangible Assets	3		35,829		55,007
			<u>35,829</u>		<u>55,007</u>
CURRENT ASSETS					
Debtors	4	36,711		11,358	
Cash at bank and in hand		41,086		25,289	
		<u>77,797</u>		<u>36,647</u>	
Creditors: Amounts Falling Due Within One Year	5	(49,888)		(35,218)	
		<u></u>		<u></u>	
NET CURRENT ASSETS (LIABILITIES)			<u>27,909</u>		<u>1,429</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			<u>63,738</u>		<u>56,436</u>
PROVISIONS FOR LIABILITIES					
Deferred Taxation			(2,293)		(2,947)
			<u></u>		<u></u>
NET ASSETS			<u>61,445</u>		<u>53,489</u>
CAPITAL AND RESERVES					
Called up share capital	6		100		100
Profit and Loss Account			61,345		53,389
			<u>61,445</u>		<u>53,389</u>
SHAREHOLDERS' FUNDS			<u>61,445</u>		<u>53,489</u>

Complete Access & Tree Services Limited
Balance Sheet (continued)
As at 31 March 2020

For the year ending 31 March 2020 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 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 and delivered in accordance with the provisions applicable to companies subject to the small companies' regime.
- The company has taken advantage of section 444(1) of the Companies Act 2006 and opted not to deliver to the registrar a copy of the company's Profit and Loss Account.

On behalf of the board

Mr Andrew Townley

Director

15/01/2021

The notes on pages 3 to 5 form part of these financial statements.

Complete Access & Tree Services Limited
Notes to the Financial Statements
For The Year Ended 31 March 2020

1. Accounting Policies

1.1. Basis of Preparation of Financial Statements

The financial statements are prepared under the historic cost convention and in accordance with the FRS 102 Section 1A Small Entities - The Financial Reporting Standard applicable in the UK and Republic of Ireland and the Companies Act 2006.

1.2. Turnover

Turnover comprises the invoiced value of goods and services supplied by the company, net of Value Added Tax.

1.3. Tangible Fixed Assets and Depreciation

Tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. Depreciation is provided at rates calculated to write off the cost of the fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Plant & Machinery	20% Straight Line
Motor Vehicles	25% Reducing Balance
Computer Equipment	30% Straight Line

1.4. Taxation

Taxation represents the sum of the tax currently payable and deferred tax.

The Company's liability for current tax is calculated using tax rates that have been enacted or substantively enacted by the end of the reporting period.

Deferred tax is recognised on all timing differences between the carrying amounts of assets and liabilities in the financial statements and the corresponding tax bases used in the computation of taxable profit. The carrying amount of deferred tax assets is reviewed at the end of each reporting period and reduced to the extent that it is no longer probable that sufficient taxable profits will be available to allow all or part of the asset to be recovered.

Deferred tax assets and liabilities are measured at the tax rates that are expected to apply in the period in which the liability is settled or the asset realised, based on tax rates (and tax laws) that have been enacted or substantively enacted by the end of the reporting period.

1.5. Pensions

The company operates a defined pension contribution scheme. Contributions are charged to the profit and loss account as they become payable in accordance with the rules of the scheme.

2. Average Number of Employees

Average number of employees, including directors, during the year was as follows:

	2020	2019
Office and administration	1	1
Sales	1	2
	<u>2</u>	<u>3</u>

Complete Access & Tree Services Limited
Notes to the Financial Statements (continued)
For The Year Ended 31 March 2020

3. **Tangible Assets**

	Plant & Machinery	Motor Vehicles	Computer Equipment	Total
	£	£	£	£
Cost				
As at 1 April 2019	60,938	38,472	1,276	100,686
As at 31 March 2020	60,938	38,472	1,276	100,686
Depreciation				
As at 1 April 2019	33,574	10,929	1,176	45,679
Provided during the period	12,188	6,890	100	19,178
As at 31 March 2020	45,762	17,819	1,276	64,857
Net Book Value				
As at 31 March 2020	15,176	20,653	-	35,829
As at 1 April 2019	27,364	27,543	100	55,007

4. **Debtors**

	2020	2019
	£	£
Due within one year		
Trade debtors	35,257	8,153
Prepayments and accrued income	1,454	3,205
	36,711	11,358

5. **Creditors: Amounts Falling Due Within One Year**

	2020	2019
	£	£
Trade creditors	161	5,304
Corporation tax	8,813	580
VAT	3,380	7,389
Accruals and deferred income	2,000	2,000
Directors' loan accounts	35,534	19,945
	49,888	35,218

6. **Share Capital**

	2020	2019
Allotted, Called up and fully paid	100	100

7. General Information

Complete Access & Tree Services Limited is a private company, limited by shares, incorporated in England & Wales, registered number 05750483 . The registered office is The Barn, 3 Piccadilly , Scotforth, Lancaster, LA1 4PX.

This document was delivered using electronic communications and authenticated in accordance with the registrar's rules relating to electronic form, authentication and manner of delivery under section 1072 of the Companies Act 2006.