

Acacia Tree Surgery Limited

Report and Unaudited Accounts

31 March 2017

Registered number

05914289

Acacia Tree Surgery Limited

Chartered Accountants' report to the board of directors on the preparation of the unaudited statutory accounts of Acacia Tree Surgery Limited for the year ended 31 March 2017

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the accounts of Acacia Tree Surgery Limited for the year ended 31 March 2017 which comprise of the Profit and Loss Account, the Balance Sheet, the Statement of Changes in Equity and the related notes from the company's accounting records and from information and explanations you have given us.

As a practising member firm of the Institute of Chartered Accountants in England and Wales, we are subject to its ethical and other professional requirements which are detailed at icaew.com/membershandbook.

This report is made solely to the Board of Directors of Acacia Tree Surgery Limited, as a body, in accordance with the terms of our engagement letter dated 18 May 2017. Our work has been undertaken solely to prepare for your approval the accounts of Acacia Tree Surgery Limited and state those matters that we have agreed to state to the Board of Directors of Acacia Tree Surgery Limited, as a body, in this report in accordance with AAF 2/10 as detailed at icaew.com/compilation. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Acacia Tree Surgery Limited and its Board of Directors as a body for our work or for this report.

It is your duty to ensure that Acacia Tree Surgery Limited has kept adequate accounting records and to prepare statutory accounts that give a true and fair view of the assets, liabilities, financial position and profit of Acacia Tree Surgery Limited. You consider that Acacia Tree Surgery Limited is exempt from the statutory audit requirement for the year.

We have not been instructed to carry out an audit or a review of the accounts of Acacia Tree Surgery Limited. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory accounts.

P W Accountants Ltd
Chartered Accountants
82b High Street
Sawston
Cambs
CB22 3HJ

31 May 2017

Acacia Tree Surgery Limited**Registered number:** 05914289**Balance Sheet****as at 31 March 2017**

	Notes	2017 £	2016 £
Fixed assets			
Intangible assets	5	-	3,750
Tangible assets	6	36,074	48,798
		<u>36,074</u>	<u>52,548</u>
Current assets			
Debtors	7	46,431	52,976
Cash at bank and in hand		8,659	-
		<u>55,090</u>	<u>52,976</u>
Creditors: amounts falling due within one year	8	(66,042)	(78,980)
Net current liabilities		<u>(10,952)</u>	<u>(26,004)</u>
Total assets less current liabilities		<u>25,122</u>	<u>26,544</u>
Creditors: amounts falling due after more than one year	9	(3,738)	(8,721)
Provisions for liabilities		(2,435)	-
Net assets		<u>18,949</u>	<u>17,823</u>
Capital and reserves			
Called up share capital		100	100
Profit and loss account		18,849	17,723
Shareholders' funds		<u>18,949</u>	<u>17,823</u>

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

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

The directors acknowledge their 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 and delivered in accordance with the special provisions applicable to companies subject to the small companies regime. The profit and loss account has not been delivered to the Registrar of Companies.

Mr S Cole

Director

Approved by the board on 31 May 2017

Acacia Tree Surgery Limited
Notes to the Accounts
for the year ended 31 March 2017

1 Accounting policies

Basis of preparation

The accounts have been prepared under the historical cost convention and in accordance with FRS 102, The Financial Reporting Standard applicable in the UK and Republic of Ireland.

Turnover

Turnover is measured at the fair value of the consideration received or receivable, net of discounts and value added taxes. Turnover includes revenue earned from the sale of goods and from the rendering of services. Turnover from the sale of goods is recognised when the significant risks and rewards of ownership of the goods have transferred to the buyer. Turnover from the rendering of services is recognised by reference to the stage of completion of the contract. The stage of completion of a contract is measured by comparing the costs incurred for work performed to date to the total estimated contract costs.

Intangible fixed assets

Intangible fixed assets are measured at cost less accumulative amortisation and any accumulative impairment losses.

Tangible fixed assets

Tangible fixed assets are measured at cost less accumulative depreciation and any accumulative impairment losses. Depreciation is provided on all tangible fixed assets, other than freehold land, at rates calculated to write off the cost, less estimated residual value, of each asset evenly over its expected useful life, as follows:

Plant and machinery	20 and 25% straight line
Motor vehicles	25% straight line
Land and buildings	Not depreciated

Debtors

Short term debtors are measured at transaction price (which is usually the invoice price), less any impairment losses for bad and doubtful debts. Loans and other financial assets are initially recognised at transaction price including any transaction costs and subsequently measured at amortised cost determined using the effective interest method, less any impairment losses for bad and doubtful debts.

Creditors

Short term creditors are measured at transaction price (which is usually the invoice price). Loans and other financial liabilities are initially recognised at transaction price net of any transaction costs and subsequently measured at amortised cost determined using the effective interest method.

Taxation

A current tax liability is recognised for the tax payable on the taxable profit of the current and past periods. A current tax asset is recognised in respect of a tax loss that can be carried back to recover tax paid in a previous period. Deferred tax is recognised in respect of all timing differences between the recognition of income and expenses in the financial statements and their inclusion in tax assessments. Unrelieved tax losses and other deferred tax assets are

recognised only to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits. Deferred tax is measured using the tax rates and laws that have been enacted or substantively enacted by the reporting date and that are expected to apply to the reversal of the timing difference, except for revalued land and investment property where the tax rate that applies to the sale of the asset is used. Current and deferred tax assets and liabilities are not discounted.

Pensions

Contributions to defined contribution plans are expensed in the period to which they relate.

2 Taxation	2017	2016
	£	£
Corporation tax liability	21,152	20,582
Deferred tax provision	2,435	-
	<u>23,587</u>	<u>20,582</u>
3 Interest payable	2017	2016
	£	£
HP interest payable	1,044	1,252
Bank interest payable	1,297	1,359
	<u>2,341</u>	<u>2,611</u>
4 Employees	2017	2016
	Number	Number
Average number of persons employed by the company	<u>9</u>	<u>9</u>
5 Intangible fixed assets		£
Goodwill:		
Cost		
At 1 April 2016		50,000
At 31 March 2017		<u>50,000</u>
Amortisation		
At 1 April 2016		46,250
Provided during the year		3,750
At 31 March 2017		<u>50,000</u>
Net book value		
At 31 March 2017		-
At 31 March 2016		<u>3,750</u>

Goodwill is being written off in equal annual instalments over its estimated economic life of 10 years.

6 Tangible fixed assets

	Land and buildings	Plant and machinery	Motor vehicles	Total
	£	£	£	£
Cost				
At 1 April 2016	17,023	78,363	58,519	153,905
Additions	-	4,985	-	4,985
At 31 March 2017	<u>17,023</u>	<u>83,348</u>	<u>58,519</u>	<u>158,890</u>
Depreciation				
At 1 April 2016	-	69,059	36,048	105,107
Charge for the year	-	6,579	11,130	17,709
At 31 March 2017	<u>-</u>	<u>75,638</u>	<u>47,178</u>	<u>122,816</u>
Net book value				
At 31 March 2017	<u>17,023</u>	<u>7,710</u>	<u>11,341</u>	<u>36,074</u>
At 31 March 2016	<u>17,023</u>	<u>9,304</u>	<u>22,471</u>	<u>48,798</u>

7 Debtors

	2017	2016
	£	£
Trade debtors	44,806	48,276
Prepayments	1,625	1,625
Other debtors	-	3,075
	<u>46,431</u>	<u>52,976</u>

8 Creditors: amounts falling due within one year

	2017	2016
	£	£
Bank overdraft (unsecured)	-	3,495
Obligations under finance lease and hire purchase contracts	4,983	6,587
Trade creditors	9,491	21,842
Corporation tax	21,152	20,582
Directors loan account	104	267
Other taxes and social security costs	29,212	25,107
Other creditors	1,100	1,100
	<u>66,042</u>	<u>78,980</u>

9 Creditors: amounts falling due after one year

2017	2016
£	£

Obligations under finance lease and hire purchase contracts	3,738	8,721
	<u> </u>	<u> </u>

10 Other financial commitments

2017	2016
£	£

Total future minimum payments under non-cancellable operating leases	6,500	6,500
	<u> </u>	<u> </u>

11 Other information

Acacia Tree Surgery Limited is a private company limited by shares and incorporated in England. Its registered office is:

63 Winfold Road

Waterbeach

Cambs

CB25 9PR

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.