

**Registered Number 05914289**

**ACACIA TREE SURGERY LTD**

**Abbreviated Accounts**

**31 March 2014**

## Abbreviated Balance Sheet as at 31 March 2014

	Notes	2014	2013
		£	£
<b>Fixed assets</b>			
Intangible assets	2	13,750	18,750
Tangible assets	3	53,576	48,282
		<u>67,326</u>	<u>67,032</u>
<b>Current assets</b>			
Debtors		56,871	103,644
Cash at bank and in hand		4,502	-
		<u>61,373</u>	<u>103,644</u>
<b>Creditors: amounts falling due within one year</b>		<u>(70,306)</u>	<u>(88,263)</u>
<b>Net current assets (liabilities)</b>		<u>(8,933)</u>	<u>15,381</u>
<b>Total assets less current liabilities</b>		<u>58,393</u>	<u>82,413</u>
<b>Creditors: amounts falling due after more than one year</b>		<u>(2,867)</u>	<u>(6,300)</u>
<b>Total net assets (liabilities)</b>		<u>55,526</u>	<u>76,113</u>
<b>Capital and reserves</b>			
Called up share capital		100	100
Profit and loss account		55,426	76,013
<b>Shareholders' funds</b>		<u>55,526</u>	<u>76,113</u>

- For the year ending 31 March 2014 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 9 June 2014

And signed on their behalf by:

**Mr S Cole, Director**

**Notes to the Abbreviated Accounts for the period ended 31 March 2014****1 Accounting Policies****Basis of measurement and preparation of accounts**

The accounts have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities effective April 2008.

**Turnover policy**

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.

**Tangible assets depreciation policy**

Depreciation

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

Plant and machinery 20% and 25% straight line

Motor vehicles 25% straight line

Land and buildings Not depreciated

**Other accounting policies**

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.

Pensions

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

**2 Intangible fixed assets**

	£
<b>Cost</b>	
At 1 April 2013	50,000
Additions	-
Disposals	-
Revaluations	-
Transfers	-
At 31 March 2014	<u>50,000</u>

**Amortisation**

At 1 April 2013	31,250
Charge for the year	5,000
On disposals	-
At 31 March 2014	<u>36,250</u>

**Net book values**

At 31 March 2014	<u>13,750</u>
At 31 March 2013	<u>18,750</u>

**3 Tangible fixed assets**

£

**Cost**

At 1 April 2013	106,540
Additions	21,296
Disposals	(4,700)
Revaluations	-
Transfers	-
At 31 March 2014	<u>123,136</u>

**Depreciation**

At 1 April 2013	58,258
Charge for the year	16,002
On disposals	(4,700)
At 31 March 2014	<u>69,560</u>

**Net book values**

At 31 March 2014	<u>53,576</u>
At 31 March 2013	<u>48,282</u>

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