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Reg. No. 6765546
(England and Wales)

B H A TREES LTD

ABBREVIATED ACCOUNTS

for the year ended

31st JANUARY 2015



A.J. Lewis
Chartered Accountant
Lewis & Son Accountants Limited
Pandloss House
37 Stoke Road
Blisworth
Northampton NN7 3BZ

B H A TREES LTD
ABBREVIATED BALANCE SHEET AT 31st JANUARY 2015

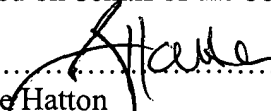
| | <u>Note</u> | <u>2015</u> | <u>2014</u> |
|--|-------------|---------------|---------------|
| Fixed assets | | | |
| Tangible assets | 2 | 40,616 | 50,762 |
| Current assets | | | |
| Debtors | 3 | 19,742 | 26,390 |
| Cash at bank and in hand | | 12,470 | 16,544 |
| | | <u>32,212</u> | <u>42,934</u> |
| Creditors: amounts falling due within one year | 4 | <u>23,497</u> | <u>20,860</u> |
| Net current assets | | 8,715 | 22,074 |
| Total assets less current liabilities | | 49,331 | 72,836 |
| Creditors: amounts falling due after more than one year | 4 | 38,968 | 61,370 |
| Provision for liabilities | | | |
| Deferred taxation | | 8,123 | 10,093 |
| Net assets | | <u>£2,240</u> | <u>£1,373</u> |
| Capital and reserves | | | |
| Called up share capital | 5 | 100 | 100 |
| Profit and loss account | | 2,140 | 1,273 |
| Shareholders' funds | | <u>£2,240</u> | <u>£1,373</u> |

These abbreviated accounts have been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006.

For the financial year ended 31st January 2015 the company was entitled to exemption from audit under section 477 Companies Act 2006 and no notice has been deposited under section 476.

The director acknowledges his responsibility for ensuring that the company keeps accounting records which comply with section 386 of the Act and for preparing accounts which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its profit for the financial year in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to accounts, so far as applicable to the company.

Signed on behalf of the board of directors

..........Director
 Bruce Hatton

Approved by the board on the 7th April 2015

The attached notes on pages 2 and 3 form part of these accounts.

B H A TREES LTD
NOTES TO THE ABBREVIATED ACCOUNTS
YEAR ENDED 31st JANUARY 2015

1. Accounting policies

a) Convention

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

b) Revenue recognition

The company recognises revenue to the extent that it obtains the right to consideration in exchange for its performance under the contract. The right to consideration arises when some, but not necessarily all, of the contractual obligations have been fulfilled. All of the turnover arises within the United Kingdom.

c) Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost of fixed assets, less their estimated residual value, over their expected useful lives on the following basis:

| | |
|---------------------|--|
| Plant and machinery | - 20% per annum reducing balance basis |
| Office equipment | - 25% per annum reducing balance basis |

d) Deferred taxation

The charge for taxation takes into account taxation deferred as a result of timing differences between the treatment of certain items for taxation and accounting purposes. In general deferred taxation is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date. However deferred tax assets are recognised only to the extent that the directors consider that it is more likely than not that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits. Deferred taxation is measured on a non-discounted basis at the average tax rates that would apply when the timing differences are expected to reverse, based on tax rates and laws that have been enacted by the balance sheet date.

2. Tangible fixed assets

| | <u>Total</u> |
|--|-----------------------|
| a) Cost brought forward | 80,564 |
| Additions during the year | 1,775 |
| Balance at 31st January 2015 | <u>82,339</u> |
| b) Depreciation brought forward | 29,802 |
| Charge for the year | 11,921 |
| Balance at 31st January 2015 | <u>41,723</u> |
| c) Net book amount at 31st January 2015 | <u><u>£40,616</u></u> |
| Net book amount at 31st January 2014 | <u><u>£50,762</u></u> |

B H A TREES LTD
NOTES TO THE ABBREVIATED ACCOUNTS (Continued)

3. Debtors

All debtors are due within one year.

4. Creditors

There are no secured creditors.

5. Called up share capital

Allotted, called up and fully paid

100 (2014 - 100) Ordinary shares of £1 each

2015

£100

2014

£100

6. Related party transactions

During the year the company paid the director £800 (2014 £800) for the rent of office facilities.