

Registered number  
07267935

Alan Brind Tree Services Ltd (previously A B Trees Limited)

Abbreviated Accounts

28 May 2013

## **Alan Brind Tree Services Ltd (previously A B Trees Limited)**

### **Chartered Accountants' report to the board of directors on the preparation of the unaudited abbreviated accounts of Alan Brind Tree Services Ltd (previously A B Trees Limited) for the year ended 28 May 2013**

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the abbreviated accounts of Alan Brind Tree Services Ltd (previously A B Trees Limited) for the year ended 28 May 2013 which comprise of the balance sheet 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](http://icaew.com/membershandbook).

Our work has been undertaken in accordance with AAF 2/10 as detailed at [icaew.com/compilation](http://icaew.com/compilation).

Cochrane & Co Accountants Limited  
Chartered Accountants  
38 Kings Road  
Lee-on-the-Solent  
Hampshire  
PO13 9NU

28 May 2014

**Alan Brind Tree Services Ltd (previously A B Trees Limited)****Registered number:** 07267935**Abbreviated Balance Sheet****as at 28 May 2013**

	Notes	2013 £	2012 £
<b>Fixed assets</b>			
Intangible assets	2	4,448	6,672
Tangible assets	3	6,789	10,141
		<u>11,237</u>	<u>16,813</u>
<b>Current assets</b>			
Stocks	18,000	-	
Debtors	2,393	2,970	
Cash at bank and in hand	6,510	7,478	
	<u>26,903</u>	<u>10,448</u>	
<b>Creditors: amounts falling due within one year</b>	(45,830)	(34,795)	
<b>Net current liabilities</b>		<u>(18,927)</u>	<u>(24,347)</u>
<b>Net liabilities</b>		<u>(7,690)</u>	<u>(7,534)</u>
<b>Capital and reserves</b>			
Called up share capital	4	100	100
Profit and loss account		(7,790)	(7,634)
<b>Shareholders' funds</b>		<u>(7,690)</u>	<u>(7,534)</u>

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.

Members have 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.

L D Madden

Director

Approved by the board on 28 May 2014

# **Alan Brind Tree Services Ltd (previously A B Trees Limited)**

## **Notes to the Abbreviated Accounts**

**for the year ended 28 May 2013**

### **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 April 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	20% straight line
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#### ***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.

#### ***Goodwill***

Goodwill is being written off over its useful life of 5 years.

#### ***Going concern***

Despite the balance sheet deficit the directors are confident about the future of the business and have prepared the accounts on a going concern basis.

### **2 Intangible fixed assets**

£

**Cost**

At 29 May 2012	11,120
At 28 May 2013	<u>11,120</u>

**Amortisation**

At 29 May 2012	4,448
Provided during the year	<u>2,224</u>
At 28 May 2013	<u>6,672</u>

**Net book value**

At 28 May 2013	<u>4,448</u>
At 28 May 2012	<u>6,672</u>

**3 Tangible fixed assets****£****Cost**

At 29 May 2012	16,758
At 28 May 2013	<u>16,758</u>

**Depreciation**

At 29 May 2012	6,617
Charge for the year	<u>3,352</u>
At 28 May 2013	<u>9,969</u>

**Net book value**

At 28 May 2013	<u>6,789</u>
At 28 May 2012	<u>10,141</u>

**4 Share capital****Nominal  
value****2013  
Number****2013  
£****2012  
£**

Allotted, called up and fully paid:

Ordinary shares	£1 each	100	<u>100</u>	<u>100</u>
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