

**REGISTERED NUMBER: 07350007 (England and Wales)**

**ABBREVIATED UNAUDITED ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2013**

**FOR**

**ARBORICULTURE LIMITED**

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FOR THE YEAR ENDED 31 MARCH 2013**

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**ARBORICULTURE LIMITED**

**COMPANY INFORMATION  
FOR THE YEAR ENDED 31 MARCH 2013**

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**DIRECTORS:**

Mr M Shawyer  
Mrs C Shawyer

**REGISTERED OFFICE:**

Arnold House  
2 New Road  
Brading  
Isle of Wight  
PO36 0DT

**REGISTERED NUMBER:**

07350007 (England and Wales)

**ACCOUNTANTS:**

Garbetts (IOW) Limited  
Arnold House  
2 New Road  
Brading  
Isle of Wight  
PO36 0DT

**ABBREVIATED BALANCE SHEET**  
**31 MARCH 2013**

	Notes	2013 £	£	2012 £	£
<b>FIXED ASSETS</b>					
Intangible assets	2		8,270		9,385
Tangible assets	3		<u>7,779</u>		<u>11,491</u>
			16,049		20,876
<b>CURRENT ASSETS</b>					
Stocks		15,842		-	
Debtors		38,502		60,843	
Cash at bank and in hand		<u>612</u>		<u>3,542</u>	
		54,956		64,385	
<b>CREDITORS</b>					
Amounts falling due within one year		<u>69,342</u>		<u>84,664</u>	
<b>NET CURRENT LIABILITIES</b>			<u>(14,386)</u>		<u>(20,279)</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			1,663		597
<b>PROVISIONS FOR LIABILITIES</b>			<u>1,556</u>		<u>2,298</u>
<b>NET ASSETS/(LIABILITIES)</b>			<u>107</u>		<u>(1,701)</u>
<b>CAPITAL AND RESERVES</b>					
Called up share capital	4		100		100
Profit and loss account			<u>7</u>		<u>(1,801)</u>
<b>SHAREHOLDERS' FUNDS</b>			<u>107</u>		<u>(1,701)</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2013.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2013 in accordance with Section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for:

- (a) ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of each financial year and of its profit or loss for each 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 financial statements, so far as applicable to the company.
- (b)

The notes form part of these abbreviated accounts

**ABBREVIATED BALANCE SHEET - continued**  
**31 MARCH 2013**

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

The financial statements were approved by the Board of Directors on 13 December 2013 and were signed on its behalf by:

Mr M Shawyer - Director

**NOTES TO THE ABBREVIATED ACCOUNTS  
FOR THE YEAR ENDED 31 MARCH 2013**

**1. ACCOUNTING POLICIES**

**Accounting convention**

The financial statements 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 net invoiced sales of goods, excluding value added tax.

**Goodwill**

Goodwill, being the amount paid in connection with the acquisition of a business in 2011, is being amortised evenly over its estimated useful life of ten years.

**Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Plant and machinery etc                      - 25% on reducing balance

**Stocks**

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

**Deferred tax**

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date.

**Hire purchase and leasing commitments**

Rentals paid under operating leases are charged to the profit and loss account on a straight line basis over the period of the lease.

**2. INTANGIBLE FIXED ASSETS**

	Total £
<b>COST</b>	
At 1 April 2012	
and 31 March 2013	11,150
<b>AMORTISATION</b>	
At 1 April 2012	1,765
Amortisation for year	1,115
At 31 March 2013	2,880
<b>NET BOOK VALUE</b>	
At 31 March 2013	8,270
At 31 March 2012	9,385

**NOTES TO THE ABBREVIATED ACCOUNTS - continued**  
**FOR THE YEAR ENDED 31 MARCH 2013**

**3. TANGIBLE FIXED ASSETS**

	Total £
<b>COST</b>	
At 1 April 2012	17,737
Additions	3,774
Disposals	(8,700)
At 31 March 2013	<u>12,811</u>
<b>DEPRECIATION</b>	
At 1 April 2012	6,246
Charge for year	2,592
Eliminated on disposal	(3,806)
At 31 March 2013	<u>5,032</u>
<b>NET BOOK VALUE</b>	
At 31 March 2013	<u>7,779</u>
At 31 March 2012	<u>11,491</u>

**4. CALLED UP SHARE CAPITAL**

Allotted, issued and fully paid:

Number:	Class:	Nominal value:	2013 £	2012 £
100	Ordinary	1	<u>100</u>	<u>100</u>

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.