

**Abbreviated Unaudited Accounts for the Year Ended 31st March 2014**

**for**

**ARBORICULTURE LIMITED**

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**for the Year Ended 31st March 2014**

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**ARBORICULTURE LIMITED**

**Company Information**  
**for the Year Ended 31st March 2014**

**DIRECTORS:**

M P Shawyer  
Mrs C Shawyer

**SECRETARY:**

**REGISTERED OFFICE:**

2 New Road  
Brading  
Sandown  
Isle of Wight  
PO36 0DT

**REGISTERED NUMBER:**

07350007 (England and Wales)

**ACCOUNTANTS:**

Graham Martin & Co  
Chartered Accountants  
89 Leigh Road  
Eastleigh  
Hampshire  
SO50 9DQ

**ARBORICULTURE LIMITED (REGISTERED NUMBER: 07350007)**

**Abbreviated Balance Sheet**  
**31st March 2014**

	Notes	2014 £	£	2013 £	£
<b>FIXED ASSETS</b>					
Intangible assets	2		7,155		8,270
Tangible assets	3		33,488		7,779
			<u>40,643</u>		<u>16,049</u>
<b>CURRENT ASSETS</b>					
Stocks		11,515		15,842	
Debtors		39,690		38,502	
Cash at bank and in hand		2,161		612	
		<u>53,366</u>		<u>54,956</u>	
<b>CREDITORS</b>					
Amounts falling due within one year		<u>56,990</u>		<u>69,342</u>	
<b>NET CURRENT LIABILITIES</b>			<u>(3,624)</u>		<u>(14,386)</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			<b>37,019</b>		<b>1,663</b>
<b>CREDITORS</b>					
Amounts falling due after more than one year			<u>(30,000)</u>		-
<b>PROVISIONS FOR LIABILITIES</b>			<u>(6,698)</u>		<u>(1,556)</u>
<b>NET ASSETS</b>			<u><u>321</u></u>		<u><u>107</u></u>
<b>CAPITAL AND RESERVES</b>					
Called up share capital	4		100		100
Profit and loss account			<u>221</u>		<u>7</u>
<b>SHAREHOLDERS' FUNDS</b>			<u><u>321</u></u>		<u><u>107</u></u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31st March 2014.

The members have not required the company to obtain an audit of its financial statements for the year ended 31st March 2014 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

**ARBORICULTURE LIMITED (REGISTERED NUMBER: 07350007)**

**Abbreviated Balance Sheet - continued**  
**31st March 2014**

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 22nd December 2014 and were signed on its behalf by:

M P Shawyer - Director

The notes form part of these abbreviated accounts

**Notes to the Abbreviated Accounts**  
**for the Year Ended 31st March 2014**

**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 the 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**

	<b>Total £</b>
<b>COST</b>	
At 1st April 2013 and 31st March 2014	<u><b>11,150</b></u>
<b>AMORTISATION</b>	
At 1st April 2013	<b>2,880</b>
Amortisation for year	<u><b>1,115</b></u>
At 31st March 2014	<u><b>3,995</b></u>
<b>NET BOOK VALUE</b>	
At 31st March 2014	<u><u><b>7,155</b></u></u>
At 31st March 2013	<u><u><b>8,270</b></u></u>

**Notes to the Abbreviated Accounts - continued**  
**for the Year Ended 31st March 2014**

**3. TANGIBLE FIXED ASSETS**

	<b>Total</b>
	<b>£</b>
<b>COST</b>	
At 1st April 2013	12,811
Additions	<u>36,872</u>
At 31st March 2014	<u>49,683</u>
<b>DEPRECIATION</b>	
At 1st April 2013	5,032
Charge for year	<u>11,163</u>
At 31st March 2014	<u>16,195</u>
<b>NET BOOK VALUE</b>	
At 31st March 2014	<u>33,488</u>
At 31st March 2013	<u>7,779</u>

**4. CALLED UP SHARE CAPITAL**

Allotted, issued and fully paid:

Number:	Class:	Nominal value:	<b>2014</b>	2013
			<b>£</b>	£
100	Ordinary	100	<u>100</u>	<u>100</u>

**5. DIRECTORS' ADVANCES, CREDITS AND GUARANTEES**

At the year ended 31st March 2014, the director Mr M P Shawyer owed the company £7,006 (2013: (£10,100)).  
During the year expenses were reimbursed of £20,780 and drawings made of £37,886.

The balance outstanding was repaid post year end.

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