

Registered number
08878427

Hambledon Tree Surgeons Limited

Filleted Accounts

31 March 2018

Hambledon Tree Surgeons Limited**Registered number:** 08878427**Balance Sheet****as at 31 March 2018**

	Notes	2018 £	2017 £
Fixed assets			
Tangible assets	3	44,016	96,221
Current assets			
Debtors	4	-	32,830
Cash at bank and in hand		34,591	51,921
		<u>34,591</u>	<u>84,751</u>
Creditors: amounts falling due within one year	5	(15,771)	(46,524)
Net current assets		<u>18,820</u>	<u>38,227</u>
Total assets less current liabilities		<u>62,836</u>	<u>134,448</u>
Creditors: amounts falling due after more than one year	6	-	(1,250)
Provisions for liabilities		(8,363)	(18,979)
Net assets		<u>54,473</u>	<u>114,219</u>
Capital and reserves			
Called up share capital		2	2
Profit and loss account		54,471	114,217
Shareholders' funds		<u>54,473</u>	<u>114,219</u>

The directors are satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit in accordance with section 476 of the Act.

The directors acknowledge their 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 and delivered in accordance with the special provisions applicable to companies subject to the small companies regime. The profit and loss account has not been delivered to the Registrar of Companies.

Mr Robert James Kellaway-Moore

Director

Approved by the board on 4 December 2018

Hambledon Tree Surgeons Limited

Notes to the Accounts

for the year ended 31 March 2018

1 Accounting policies

Basis of preparation

The accounts have been prepared under the historical cost convention and in accordance with FRS 102, The Financial Reporting Standard applicable in the UK and Republic of Ireland (as applied to small entities by section 1A of the standard).

Turnover

Turnover is measured at the fair value of the consideration received or receivable, net of discounts and value added taxes. Turnover includes revenue earned from the sale of goods and from the rendering of services. Turnover from the sale of goods is recognised when the significant risks and rewards of ownership of the goods have transferred to the buyer. Turnover from the rendering of services is recognised by reference to the stage of completion of the contract. The stage of completion of a contract is measured by comparing the costs incurred for work performed to date to the total estimated contract costs.

Tangible fixed assets

Tangible fixed assets are measured at cost less accumulative depreciation and any accumulative impairment losses. Depreciation is provided on all tangible fixed assets, other than freehold land, at rates calculated to write off the cost, less estimated residual value, of each asset evenly over its expected useful life, as follows:

Freehold buildings	over 50 years
Plant and machinery	20% Reducing balance
Motor vehicles	25% Reducing balance
Office equipment	3 years Straight Line/20% Reducing balance

Taxation

A current tax liability is recognised for the tax payable on the taxable profit of the current and past periods. A current tax asset is recognised in respect of a tax loss that can be carried back to recover tax paid in a previous period. Deferred tax is recognised in respect of all timing differences between the recognition of income and expenses in the financial statements and their inclusion in tax assessments. Unrelieved tax losses and other deferred tax assets are recognised only to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits. Deferred tax is measured using the tax rates and laws that have been enacted or substantively enacted by the reporting date and that are expected to apply to the reversal of the timing difference, except for revalued land and investment property where the tax rate that applies to the sale of the asset is used. Current and deferred tax assets and liabilities are not discounted.

Leased assets

A lease is classified as a finance lease if it transfers substantially all the risks and rewards incidental to ownership. All other leases are classified as operating leases. The rights of use and obligations under finance leases are initially recognised as assets and liabilities at amounts equal to the fair value of the leased assets or, if lower, the present value of the minimum lease payments. Minimum lease payments are apportioned between the finance charge and the reduction in the outstanding liability using the effective interest rate method. The finance charge is allocated to each period during the lease so as to produce a constant periodic rate of

interest on the remaining balance of the liability. Leased assets are depreciated in accordance with the company's policy for tangible fixed assets. If there is no reasonable certainty that ownership will be obtained at the end of the lease term, the asset is depreciated over the lower of the lease term and its useful life. Operating lease payments are recognised as an expense on a straight line basis over the lease term.

Pensions

Contributions to defined contribution plans are expensed in the period to which they relate.

2 Employees	2018	2017
	Number	Number
Average number of persons employed by the company	6	6

3 Tangible fixed assets

	Plant and machinery etc	Motor vehicles	Office equipment	Total
	£	£	£	£
Cost				
At 1 April 2017	80,264	99,626	3,718	183,608
Additions	1,482	14,390	-	15,872
Disposals	(30,294)	(76,367)	-	(106,661)
At 31 March 2018	51,452	37,649	3,718	92,819
Depreciation				
At 1 April 2017	30,762	53,971	2,654	87,387
Charge for the year	5,846	6,520	441	12,807
On disposals	(9,007)	(42,384)	-	(51,391)
At 31 March 2018	27,601	18,107	3,095	48,803
Net book value				
At 31 March 2018	23,851	19,542	623	44,016
At 31 March 2017	49,502	45,655	1,064	96,221

4 Debtors	2018	2017
	£	£
Trade debtors	-	24,184
Other debtors	-	8,646
	-	32,830

5 Creditors: amounts falling due within one year	2018	2017
	£	£
Bank loans and overdrafts	3,708	-
Trade creditors	-	294

Taxation and social security costs	8,230	39,912
Other creditors	3,833	6,318
	<u>15,771</u>	<u>46,524</u>

6 Creditors: amounts falling due after one year

2018

2017

£

£

Other creditors

-

1,250

7 Other information

Hambledon Tree Surgeons Limited is a private company limited by shares and incorporated in England. Its registered office is:

5B Sunrise Business Park

Higher Shaftesbury Road

Blandford Forum

Dorset

DT11 8ST

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