

Anderson Tree Care Limited

Unaudited Abbreviated Accounts

for the Year Ended 31 July 2015

Seals King & Co. Limited
Chartered Accountants
17 Brunts Street
Mansfield
Nottinghamshire
NG18 1AX

Anderson Tree Care Limited
Contents

Accountants' Report	<div></div>	<u>1</u>
Abbreviated Balance Sheet	<div></div>	<u>2</u>
Notes to the Abbreviated Accounts	<div></div>	<u>3 to 5</u>

The following reproduces the text of the accountants' report in respect of the company's annual financial statements, from which the abbreviated accounts (set out on pages 2 to 5) have been prepared.

**Chartered Accountants' Report to the Director on the Preparation of the Unaudited Statutory
Accounts of
Anderson Tree Care Limited
for the Year Ended 31 July 2015**

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the accounts of Anderson Tree Care Limited for the year ended 31 July 2015 set out on pages 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 (ICAEW), we are subject to its ethical and other professional requirements which are detailed at icaew.com/membershandbook.

This report is made solely to the Board of Directors of Anderson Tree Care Limited, as a body, in accordance with the terms of our engagement letter dated 1 June 2009. Our work has been undertaken solely to prepare for your approval the accounts of Anderson Tree Care Limited and state those matters that we have agreed to state to them, as a body, in this report in accordance with AAF 2/10 as detailed at icaew.com/compilation. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Anderson Tree Care Limited and its Board of Directors as a body for our work or for this report.

It is your duty to ensure that Anderson Tree Care Limited has kept adequate accounting records and to prepare statutory accounts that give a true and fair view of the assets, liabilities, financial position and profit of Anderson Tree Care Limited. You consider that Anderson Tree Care Limited is exempt from the statutory audit requirement for the year.

We have not been instructed to carry out an audit or a review of the accounts of Anderson Tree Care Limited. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory accounts.

.....

Scals King & Co. Limited
Chartered Accountants
17 Bruns Street
Mansfield
Nottinghamshire
NG18 1AX
3 December 2015

Anderson Tree Care Limited
(Registration number: 5872995)
Abbreviated Balance Sheet at 31 July 2015

	Note	2015 £	2014 £
Fixed assets			
Intangible fixed assets		4,000	8,000
Tangible fixed assets		<u>119,737</u>	<u>114,572</u>
		<u>123,737</u>	<u>122,572</u>
Current assets			
Stocks		-	10,130
Debtors		153,696	84,985
Cash at bank and in hand		<u>305</u>	<u>306</u>
		154,001	95,421
Creditors: Amounts falling due within one year		<u>(176,151)</u>	<u>(161,713)</u>
Net current liabilities		<u>(22,150)</u>	<u>(66,292)</u>
Total assets less current liabilities		101,587	56,280
Creditors: Amounts falling due after more than one year		(15,031)	(3,162)
Provisions for liabilities		<u>(13,800)</u>	<u>(14,832)</u>
Net assets		<u><u>72,756</u></u>	<u><u>38,286</u></u>
Capital and reserves			
Called up share capital	4	1	1
Profit and loss account		<u>72,755</u>	<u>38,285</u>
Shareholders' funds		<u><u>72,756</u></u>	<u><u>38,286</u></u>

For the year ending 31 July 2015 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime .

Approved by the director on 3 December 2015

.....
Mr R H Anderson
Director

The notes on pages 3 to 5 form an integral part of these financial statements.

Anderson Tree Care Limited
Notes to the Abbreviated Accounts for the Year Ended 31 July 2015
..... continued

1 Accounting policies

Basis of preparation

The full financial statements, from which these abbreviated accounts have been extracted, 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 amounts chargeable, net of value added tax, in respect of the sale of goods and services to customers.

Goodwill

Positive goodwill is capitalised, classified as an asset on the balance sheet and amortised on a straight line basis over its useful economic life. It is reviewed for impairment at the end of the first full financial year following the acquisition and in other periods if events or changes in circumstances indicate that the carrying value may not be recoverable.

Amortisation

Amortisation is provided on intangible fixed assets so as to write off the cost, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Amortisation method and rate
Goodwill	10% straight line method

Depreciation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Land and Buildings	Not depreciated
Plant and machinery	25% on reducing value
Fixtures and fittings	25% on reducing value
Motor vehicles	25% on reducing value

Deferred tax

Deferred tax is recognised, without discounting, in respect of all timing differences between the treatment of certain items for taxation and accounting purposes, which have arisen but not reversed by the balance sheet date, except as required by the FRSSE. Deferred tax is measured at the rates that are expected to apply in the periods when the timing differences are expected to reverse, based on the tax rates and law enacted at the balance sheet date.

Anderson Tree Care Limited
Notes to the Abbreviated Accounts for the Year Ended 31 July 2015

..... continued

Hire purchase and leasing

Assets held under finance leases, which are leases where substantially all the risks and rewards of ownership of the asset have passed to the company, are capitalised in the balance sheet as tangible fixed assets and are depreciated over the shorter of the lease term and their useful lives. The capital elements of future obligations under the leases are included as liabilities in the balance sheet. The interest element of the rental obligation 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. Assets held under hire purchase agreements are capitalised as tangible fixed assets and are depreciated over the shorter of the lease term and their useful lives. The capital element of future finance payments is included within creditors. Finance charges are allocated to accounting periods over the length of the contract and represent a constant proportion of the balance of capital repayments outstanding.

Financial instruments

Financial instruments are classified and accounted for, according to the substance of the contractual arrangement, as financial assets, financial liabilities or equity instruments. An equity instrument is any contract that evidences a residual interest in the assets of the company after deducting all of its liabilities. Where shares are issued, any component that creates a financial liability of the company is presented as a liability in the balance sheet. The corresponding dividends relating to the liability component are charged as interest expense in the profit and loss account.

Pensions

The company operates a defined contribution pension scheme. Contributions are recognised in the profit and loss account in the period in which they become payable in accordance with the rules of the scheme.

2 Fixed assets

	Intangible assets £	Tangible assets £	Total £
Cost			
At 1 August 2014	40,000	293,124	333,124
Additions	-	34,522	34,522
Disposals	-	(12,285)	(12,285)
At 31 July 2015	<u>40,000</u>	<u>315,361</u>	<u>355,361</u>
Depreciation			
At 1 August 2014	32,000	178,552	210,552
Charge for the year	4,000	26,442	30,442
Eliminated on disposals	-	(9,370)	(9,370)
At 31 July 2015	<u>36,000</u>	<u>195,624</u>	<u>231,624</u>
Net book value			
At 31 July 2015	<u>4,000</u>	<u>119,737</u>	<u>123,737</u>
At 31 July 2014	<u>8,000</u>	<u>114,572</u>	<u>122,572</u>

Anderson Tree Care Limited
Notes to the Abbreviated Accounts for the Year Ended 31 July 2015
..... continued

3 Creditors

Creditors includes the following liabilities, on which security has been given by the company:

	2015	2014
	£	£
Amounts falling due within one year	11,511	7,217
Amounts falling due after more than one year	<u>15,031</u>	<u>3,162</u>
Total secured creditors	<u><u>26,542</u></u>	<u><u>10,379</u></u>

4 Share capital

Allotted, called up and fully paid shares

	2015		2014	
	No.	£	No.	£
Ordinary of £1 each	1	1	1	1
	<u><u> </u></u>	<u><u> </u></u>	<u><u> </u></u>	<u><u> </u></u>

Page 5

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.