

Registered Number 07936315

CROP SPRAYING SERVICES LIMITED

Abbreviated Accounts

31 December 2015

Abbreviated Balance Sheet as at 31 December 2015

| | <i>Notes</i> | <i>2015</i> | <i>2014</i> |
|---|--------------|--------------------|------------------|
| | | £ | £ |
| Fixed assets | | | |
| Intangible assets | 2 | 49,970 | 57,860 |
| Tangible assets | 3 | 743,495 | 549,993 |
| Investments | 4 | 84 | 72 |
| | | <u>793,549</u> | <u>607,925</u> |
| Current assets | | | |
| Stocks | | 8,384 | 31,068 |
| Debtors | | 212,407 | 124,801 |
| Cash at bank and in hand | | 380,472 | 259,272 |
| | | <u>601,263</u> | <u>415,141</u> |
| Creditors: amounts falling due within one year | | <u>(1,222,048)</u> | <u>(905,833)</u> |
| Net current assets (liabilities) | | <u>(620,785)</u> | <u>(490,692)</u> |
| Total assets less current liabilities | | <u>172,764</u> | <u>117,233</u> |
| Provisions for liabilities | | <u>(43,884)</u> | <u>(7,514)</u> |
| Total net assets (liabilities) | | <u>128,880</u> | <u>109,719</u> |
| Capital and reserves | | | |
| Called up share capital | 5 | 2 | 2 |
| Profit and loss account | | 128,878 | 109,717 |
| Shareholders' funds | | <u>128,880</u> | <u>109,719</u> |

- For the year ending 31 December 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 Board on 28 September 2016

And signed on their behalf by:

C Prinold, Director

Notes to the Abbreviated Accounts for the period ended 31 December 2015

1 Accounting Policies

Basis of measurement and preparation of accounts

The accounts have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities effective January 2015.

Turnover policy

Turnover represents the total invoice value, excluding value added tax, of sales made during the year and derives from the provision of goods falling within the company's ordinary activities.

Tangible assets depreciation policy

Depreciation is provided at rates calculated to write off the cost less residual value of each asset over its expected useful life, as follows:

Plant and machinery - 20% reducing balance

Fixtures, fittings

and equipment - 20% straight line

Motor vehicles - 20% reducing balance

Intangible assets amortisation policy

Goodwill

Acquired goodwill is written off in equal annual instalments over its estimated useful economic life of 10 years.

Valuation information and policy

Investments

Fixed asset investments are stated at cost less provision for permanent diminution in value.

Other accounting policies

Leasing and hire purchase commitments

Assets obtained under hire purchase contracts and finance leases are capitalised as tangible assets and depreciated over the shorter of the lease term and their useful lives. Obligations under such agreements are included in creditors net of the finance charge allocated to future periods. The finance element of the rental payment is charged to the profit and loss account so as to produce constant periodic rates of charge on the net obligations outstanding in each period.

2 Intangible fixed assets

| | £ |
|---------------------|---------------|
| Cost | |
| At 1 January 2015 | 78,900 |
| Additions | - |
| Disposals | - |
| Revaluations | - |
| Transfers | - |
| At 31 December 2015 | <u>78,900</u> |

| | |
|------------------------|---------------|
| Amortisation | |
| At 1 January 2015 | 21,040 |
| Charge for the year | 7,890 |
| On disposals | - |
| At 31 December 2015 | <u>28,930</u> |
| Net book values | |
| At 31 December 2015 | <u>49,970</u> |
| At 31 December 2014 | <u>57,860</u> |

3 Tangible fixed assets

| | |
|------------------------|------------------|
| | £ |
| Cost | |
| At 1 January 2015 | 848,506 |
| Additions | 447,002 |
| Disposals | (244,578) |
| Revaluations | - |
| Transfers | - |
| At 31 December 2015 | <u>1,050,930</u> |
| Depreciation | |
| At 1 January 2015 | 298,513 |
| Charge for the year | 117,808 |
| On disposals | (108,886) |
| At 31 December 2015 | <u>307,435</u> |
| Net book values | |
| At 31 December 2015 | <u>743,495</u> |
| At 31 December 2014 | <u>549,993</u> |

4 Fixed assets Investments

Cost at 1 January 2015 £72. Additions in the year £12. Cost at 31 December 2015 £84.
Net Book Value at 31 December 2014 £72. Net Book Value at 31 December 2015 £84.

5 Called Up Share Capital

Allotted, called up and fully paid:

| | 2015 | 2014 |
|------------------------------|------|------|
| | £ | £ |
| 2 Ordinary shares of £1 each | 2 | 2 |

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