Registration number 07936315

Crop Spraying Services Limited

Abbreviated accounts

for the year ended 31 December 2013

Crop Spraying Services Limited

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Crop Spraying Services Limited

Chartered Accountants' report to the Board of Directors on the unaudited financial statements of Crop Spraying Services Limited

In accordance with the engagement letter dated 7 March 2012, and in order to assist you to fulfil your duties under the Companies Act 2006, we have compiled the financial statements of the company which comprise the Balance Sheet and the related notes from the accounting records and information and explanations you have given to us.

This report is made to the company's board of directors in accordance with the terms of our engagement. Our work has been undertaken so that we might compile the financial statements that we have been engaged to compile, report to the company's board of directors that we have done so and state those matters that we have agreed to state to them in this report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and the company's board of directors, as a body, for our work or for this report.

We have carried out this engagement in accordance with technical guidance issued by the Institute of Chartered Accountants in England & Wales and have complied with the ethical guidance laid down by the Institute relating to members undertaking the compilation of financial statements.

You have acknowledged on the balance sheet for the year ended 31 December 2013 your duty to ensure that the company has kept proper accounting records and to prepare financial statements that give a true and fair view under the Companies Act 2006. You consider that the company is exempt from the statutory requirement for an audit for the year.

We have not been instructed to carry out an audit of the financial statements. 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 financial statements.

Caerwyn Jones
Chartered Accountants

20 August 2014

Emstrey House
Shrewsbury Business Park
Shrewsbury
Shropshire
SY2 6LG

Crop Spraying Services Limited

Abbreviated balance sheet
as at 31 December 2013

	Notes	31/12/13 £	31/12/13 £	31/12/12 £	31/12/12 £
Fixed assets					
Intangible assets	2		65,750		73,640
Tangible assets	2		465,465		565,735
Investments	2		46		41
			531,261		639,416
Current assets					
Stocks		6,386		6,303	
Debtors		111,820		156,339	
Cash at bank and in hand		320,908		238,138	
		439,114		400,780	
Creditors: amounts falling due within one year		(890,026)		(891,255)	
Net current liabilities			(450,912)		(490,475)
Total assets less current liabilities			80,349		148,941
Creditors: amounts falling due after more than one year			(21,250)		(42,500)
Net assets			59,099		106,441
Capital and reserves					
Called up share capital	3		2		2
Profit and loss account			59,097		106,439
Shareholders' funds			59,099		106,441

The directors' statements required by Sections 475(2) and (3) are shown on the following page which forms part of this Balance Sheet.

The notes on pages 4 to 5 form an integral part of these financial statements.

Abbreviated balance sheet (continued)

Directors' statements required by Sections 475(2) and (3) for the year ended 31 December 2013

In approving these abbreviated accounts as directors of the company we hereby confirm:

(a) that for the year stated above the company was entitled to the exemption conferred by Section 477 of the Companies Act 2006 ;

(b) that no notice has been deposited at the registered office of the company pursuant to Section 476 requesting that an audit be conducted for the year ended 31 December 2013 ; and

(c) that we acknowledge our responsibilities for:

(1) ensuring that the company keeps accounting records which comply with Section 386 ; and

(2) preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its profit or loss for the year then ended in accordance with the requirements of Section 393 and which otherwise comply with the provisions of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

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

The abbreviated accounts were approved by the Board on 20 August 2014 and signed on its behalf by

C Prinold
Director

Registration number 07936315

The notes on pages 4 to 5 form an integral part of these financial statements.

1. Accounting policies

1.1. Accounting convention

The accounts are prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008).

1.2. Turnover

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.

1.3. Goodwill

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

1.4. Tangible fixed assets and depreciation

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

1.5. 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.

1.6. Investments

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

1.7. Stock

Stock is valued at the lower of cost and net realisable value.

1.8. Deferred taxation

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date where transactions or events have occurred at that date that will result in an obligation to pay more, or a right to pay less or to receive more, tax.

Deferred tax is measured on an undiscounted basis at the tax rates that are expected to apply in the periods in which timing differences reverse, based on tax rates and laws enacted or substantively enacted at the balance sheet date.

Notes to the abbreviated financial statements
for the year ended 31 December 2013

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2. Fixed assets

	Goodwill	Tangible fixed assets	Investments	Total
	£	£	£	£
Cost				
At 1 January 2013	78,900	651,728	41	730,669
Additions	-	145,176	5	145,181
Disposals	-	(191,000)	-	(191,000)
At 31 December 2013	78,900	605,904	46	684,850
Depreciation and Provision for diminution in value				
At 1 January 2013	5,260	85,993	-	91,253
On disposals	-	(55,702)	-	(55,702)
Charge for year	7,890	110,148	-	118,038
At 31 December 2013	13,150	140,439	-	153,589
Net book values				
At 31 December 2013	65,750	465,465	46	531,261
At 31 December 2012	73,640	565,735	41	639,416

3. Share capital

	31/12/13	31/12/12
	£	£
Allotted, called up and fully paid		
2 Ordinary shares of £1 each	2	2
Equity Shares		
2 Ordinary shares of £1 each	2	2

On incorporation the company issued 2 ordinary £1 shares at par.