

**Registered Number 07936315**

**CROP SPRAYING SERVICES LIMITED**

**Abbreviated Accounts**

**31 December 2014**

## Abbreviated Balance Sheet as at 31 December 2014

	Notes	2014	2013
		£	£
<b>Fixed assets</b>			
Intangible assets	2	57,860	65,750
Tangible assets	3	549,993	465,465
Investments	4	72	46
		<u>607,925</u>	<u>531,261</u>
<b>Current assets</b>			
Stocks		31,068	6,386
Debtors		124,801	111,820
Cash at bank and in hand		259,272	320,908
		<u>415,141</u>	<u>439,114</u>
<b>Creditors: amounts falling due within one year</b>		<u>(905,831)</u>	<u>(890,026)</u>
<b>Net current assets (liabilities)</b>		<u>(490,690)</u>	<u>(450,912)</u>
<b>Total assets less current liabilities</b>		<u>117,235</u>	<u>80,349</u>
<b>Creditors: amounts falling due after more than one year</b>		-	(21,250)
<b>Provisions for liabilities</b>		<u>(7,514)</u>	-
<b>Total net assets (liabilities)</b>		<u>109,721</u>	<u>59,099</u>
<b>Capital and reserves</b>			
Called up share capital	5	2	2
Profit and loss account		109,719	59,097
<b>Shareholders' funds</b>		<u>109,721</u>	<u>59,099</u>

- For the year ending 31 December 2014 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 9 September 2015

And signed on their behalf by:

**C Prinold, Director**

## Notes to the Abbreviated Accounts for the period ended 31 December 2014

## 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 April 2008.

**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**

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

**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.

Investments

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

## 2 Intangible fixed assets

	£
<b>Cost</b>	
At 1 January 2014	78,900
Additions	-
Disposals	-
Revaluations	-
Transfers	-
At 31 December 2014	<u>78,900</u>
<b>Amortisation</b>	
At 1 January 2014	13,150

Charge for the year	7,890
On disposals	-
At 31 December 2014	<u>21,040</u>
<b>Net book values</b>	
At 31 December 2014	<u>57,860</u>
At 31 December 2013	<u>65,750</u>

### 3 Tangible fixed assets

	£
<b>Cost</b>	
At 1 January 2014	605,904
Additions	208,160
Disposals	(472)
Revaluations	-
Transfers	-
At 31 December 2014	<u>813,592</u>
<b>Depreciation</b>	
At 1 January 2014	140,439
Charge for the year	123,247
On disposals	(87)
At 31 December 2014	<u>263,599</u>
<b>Net book values</b>	
At 31 December 2014	<u>549,993</u>
At 31 December 2013	<u>465,465</u>

### 4 Fixed assets Investments

Non listed investment

Cost brought forward at 1 January 2014 £46

Addition in the year £26

Cost carried forward at 31 December 2014 £72

Net book value at 31 December 2014 £72

Net book value at 31 December 2013 £46

### 5 Called Up Share Capital

Allotted, called up and fully paid:

	2014	2013
	£	£
2 Ordinary shares of £1 each	2	2

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