

Registered number  
09315684

ARB CONSULTANCY TREES LIMITED

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5 April 2020

# ARB CONSULTANCY TREES LIMITED

Registered number: 09315684

## Balance Sheet

as at 5 April 2020

	Notes	2020 £
<b>Fixed assets</b>		
Tangible assets	3	517
<b>Current assets</b>		
Debtors	4	9,206
Cash at bank and in hand		64,361
		<u>73,567</u>
<b>Creditors: amounts falling due within one year</b>	5	(11,041)
<b>Net current assets</b>		<u>62,526</u>
<b>Net assets</b>		<u>63,043</u>
<b>Capital and reserves</b>		
Called up share capital		1
Profit and loss account		63,042
<b>Shareholders' funds</b>		<u>63,043</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.

Keith Macgregor

Director

Approved by the board on 24 November 2020

# **ARB CONSULTANCY TREES LIMITED**

## **Notes to the Accounts**

**for the period from 1 January 2020 to 5 April 2020**

### **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:

Fixtures, fittings, tools and equipment	over 3 years
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#### ***Debtors***

Short term debtors are measured at transaction price (which is usually the invoice price), less any impairment losses for bad and doubtful debts. Loans and other financial assets are initially recognised at transaction price including any transaction costs and subsequently measured at amortised cost determined using the effective interest method, less any impairment losses for bad and doubtful debts.

#### ***Creditors***

Short term creditors are measured at transaction price (which is usually the invoice price). Loans and other financial liabilities are initially recognised at transaction price net of any transaction costs and subsequently measured at amortised cost determined using the effective interest method.

#### ***Taxation***

A current tax liability is recognised for the tax payable on the taxable profit of the current and past periods.

<b>2 Employees</b>	<b>2020</b>
	<b>Number</b>

Average number of persons employed by the company	<u>2</u>
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<b>3 Tangible fixed assets</b>
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**Fixtures,  
fittings,  
tools and  
equipment**  
**£**

**Cost**

At 1 January 2020	13,323
At 5 April 2020	<u>13,323</u>

**Depreciation**

At 1 January 2020	12,422
Charge for the period	<u>384</u>
At 5 April 2020	<u>12,806</u>

**Net book value**

At 5 April 2020	<u>517</u>
At 31 December 2019	901

<b>4 Debtors</b>	<b>2020</b>
	<b>£</b>

Trade debtors	<u>9,206</u>
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<b>5 Creditors: amounts falling due within one year</b>	<b>2020</b>
	<b>£</b>

Taxation and social security costs	12,658
Other creditors	<u>(1,617)</u>
	<u>11,041</u>

## **6 Other information**

ARB CONSULTANCY TREES LIMITED is a private company limited by shares and incorporated in England. Its registered office is:

65 South Terrace

Dorking

England

RH4 2AF

The Accounting period has been changed to end 5 April from the previous accounting reference date of 31 December. These accounts have been shorted to cover the period 1 January 2020 to 5 April 2020. Comparative data has not been provided for the same period.

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.