

**FINANCIAL STATEMENTS**  
**FOR THE PERIOD**  
**30 JANUARY 2020 TO 31 JANUARY 2021**  
**FOR**  
**A P TREE CONTRACTORS LIMITED**

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FOR THE PERIOD 30 JANUARY 2020 TO 31 JANUARY 2021**

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**A P TREE CONTRACTORS LIMITED**

**COMPANY INFORMATION  
FOR THE PERIOD 30 JANUARY 2020 TO 31 JANUARY 2021**

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**DIRECTOR:** Mr J Allies-Proctor

**REGISTERED OFFICE:** Fulford House  
Newbold Terrace  
Leamington Spa  
Warwickshire  
CV32 4EA

**REGISTERED NUMBER:** 12433797 (England and Wales)

**ACCOUNTANTS:** TGFP  
Chartered Accountants  
Fulford House  
Newbold Terrace  
Leamington Spa  
Warwickshire  
CV32 4EA

**BALANCE SHEET**  
**31 JANUARY 2021**

	Notes	£	£
<b>FIXED ASSETS</b>			
Intangible assets	4		1,000
Tangible assets	5		<u>37,287</u>
			38,287
<b>CURRENT ASSETS</b>			
Debtors	6	55,552	
Cash at bank		<u>72,877</u>	
		128,429	
<b>CREDITORS</b>			
Amounts falling due within one year	7	<u>91,265</u>	
<b>NET CURRENT ASSETS</b>			<u>37,164</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			75,451
<b>CREDITORS</b>			
Amounts falling due after more than one year	8		<u>69,152</u>
<b>NET ASSETS</b>			<u><u>6,299</u></u>
<b>CAPITAL AND RESERVES</b>			
Called up and paid share capital			100
Retained earnings			<u>6,199</u>
			<u><u>6,299</u></u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the period ended 31 January 2021.

The members have not required the company to obtain an audit of its financial statements for the period ended 31 January 2021 in accordance with Section 476 of the Companies Act 2006.

The director acknowledges his responsibilities for:

- (a) ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of each financial year and of its profit or loss for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

**BALANCE SHEET - continued**  
**31 JANUARY 2021**

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The financial statements have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies regime.

In accordance with Section 444 of the Companies Act 2006, the Statement of Income and Retained Earnings has not been delivered.

The financial statements were approved by the director and authorised for issue on 7 April 2021 and were signed by:

Mr J Allies-Proctor - Director

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE PERIOD 30 JANUARY 2020 TO 31 JANUARY 2021**

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**1. STATUTORY INFORMATION**

A P Tree Contractors Limited is a private company, limited by shares, registered in England and Wales. The company's registered number and registered office address can be found on the Company Information page.

The presentation currency of the financial statements is the Pound Sterling (£).

**2. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

These financial statements have been prepared in accordance with Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" including the provisions of Section 1A "Small Entities" and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

**Turnover**

Turnover is measured at the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes.

**Goodwill**

Goodwill, being the amount paid in connection with the acquisition of a business in 2020, is being amortised evenly over its estimated useful life of three years.

**Intangible assets**

Intangible assets are initially measured at cost. After initial recognition, intangible assets are measured at cost less any accumulated amortisation and any accumulated impairment losses.

**Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Plant and machinery etc                      - 33% on cost and 20% on reducing balance

**Financial instruments**

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

**Taxation**

Taxation for the period comprises current and deferred tax. Tax is recognised in the Statement of Income and Retained Earnings, except to the extent that it relates to items recognised in other comprehensive income or directly in equity.

Current or deferred taxation assets and liabilities are not discounted.

Current tax is recognised at the amount of tax payable using the tax rates and laws that have been enacted or substantively enacted by the balance sheet date.

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE PERIOD 30 JANUARY 2020 TO 31 JANUARY 2021**

2. **ACCOUNTING POLICIES - continued**

**Deferred tax**

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date.

Timing differences arise from the inclusion of income and expenses in tax assessments in periods different from those in which they are recognised in financial statements. Deferred tax is measured using tax rates and laws that have been enacted or substantively enacted by the period end and that are expected to apply to the reversal of the timing difference.

Unrelieved tax losses and other deferred tax assets are recognised only to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits.

**Hire purchase and leasing commitments**

Rentals paid under operating leases are charged to profit or loss on a straight line basis over the period of the lease.

**Pension costs and other post-retirement benefits**

The company operates a defined contribution pension scheme. Contributions payable to the company's pension scheme are charged to profit or loss in the period to which they relate.

3. **EMPLOYEES AND DIRECTORS**

The average number of employees during the period was 7 .

4. **INTANGIBLE FIXED ASSETS**

	<b>Goodwill</b>
	<b>£</b>
<b>COST</b>	
Additions	<u>1,500</u>
At 31 January 2021	<u>1,500</u>
<b>AMORTISATION</b>	
Charge for period	<u>500</u>
At 31 January 2021	<u>500</u>
<b>NET BOOK VALUE</b>	
At 31 January 2021	<u>1,000</u>

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE PERIOD 30 JANUARY 2020 TO 31 JANUARY 2021

5.	<b>TANGIBLE FIXED ASSETS</b>	<b>Plant and machinery etc £</b>
	<b>COST</b>	
	Additions	<u>46,915</u>
	At 31 January 2021	<u>46,915</u>
	<b>DEPRECIATION</b>	
	Charge for period	<u>9,628</u>
	At 31 January 2021	<u>9,628</u>
	<b>NET BOOK VALUE</b>	
	At 31 January 2021	<u>37,287</u>
6.	<b>DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR</b>	<b>£</b>
	Trade debtors	28,896
	Other debtors	<u>26,656</u>
		<u>55,552</u>
7.	<b>CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR</b>	<b>£</b>
	Bank loans and overdrafts	2,500
	Hire purchase contracts	8,703
	Trade creditors	2,778
	Taxation and social security	24,567
	Other creditors	<u>52,717</u>
		<u>91,265</u>
8.	<b>CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR</b>	<b>£</b>
	Bank loans	47,500
	Hire purchase contracts	<u>21,652</u>
		<u>69,152</u>



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.