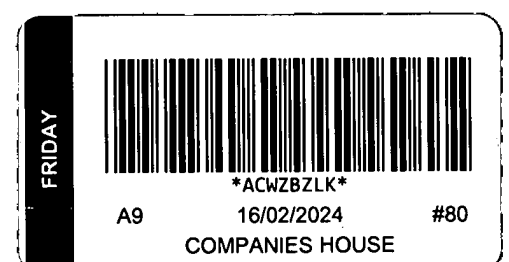


Amended

FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JANUARY 2022
FOR
A P TREE CONTRACTORS LIMITED



A P TREE CONTRACTORS LIMITED
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FOR THE YEAR ENDED 31 JANUARY 2022

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A P TREE CONTRACTORS LIMITED
COMPANY INFORMATION
FOR THE YEAR ENDED 31 JANUARY 2022

DIRECTOR: 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

A P TREE CONTRACTORS LIMITED (REGISTERED NUMBER: 12433797)

**BALANCE SHEET
31 JANUARY 2022**

	Notes	2022 £	2021 £
FIXED ASSETS			
Intangible assets	4	500	1,000
Tangible assets	5	52,113	37,287
		<u>52,613</u>	<u>38,287</u>
CURRENT ASSETS			
Debtors	6	219,346	55,552
Cash at bank		27,593	72,877
		<u>246,939</u>	<u>128,429</u>
CREDITORS			
Amounts falling due within one year	7	127,847	91,265
NET CURRENT ASSETS		<u>119,092</u>	<u>37,164</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>171,705</u>	<u>75,451</u>
CREDITORS			
Amounts falling due after more than one year	8	(38,435)	(69,152)
PROVISIONS FOR LIABILITIES		<u>(5,137)</u>	<u>-</u>
NET ASSETS		<u><u>128,133</u></u>	<u><u>6,299</u></u>
CAPITAL AND RESERVES			
Called up and paid share capital		100	100
Retained earnings		128,033	6,199
		<u>128,133</u>	<u>6,299</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 January 2022.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 January 2022 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.

The notes form part of these financial statements

A P TREE CONTRACTORS LIMITED (REGISTERED NUMBER: 12433797)

**BALANCE SHEET - continued
31 JANUARY 2022**

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 5 June 2023 and were signed by:

Jake Allies-Proctor
Jake Allies-Proctor (Feb 14, 2024 12:54 GMT)

J Allies-Proctor - Director

The notes form part of these financial statements

A P TREE CONTRACTORS LIMITED

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 JANUARY 2022

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.

Turnover relates to the provision of services and is recognised once the service has been provided.

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 year 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.

A P TREE CONTRACTORS LIMITED

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 JANUARY 2022**

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 year 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 year was 6 (2021 - 7).

4. INTANGIBLE FIXED ASSETS

	Goodwill £
COST	
At 1 February 2021	
and 31 January 2022	1,500
AMORTISATION	
At 1 February 2021	500
Charge for year	500
At 31 January 2022	1,000
NET BOOK VALUE	
At 31 January 2022	500
At 31 January 2021	1,000

A P TREE CONTRACTORS LIMITED

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 JANUARY 2022**

5. TANGIBLE FIXED ASSETS

	Plant and machinery etc £
COST	
At 1 February 2021	46,915
Additions	58,450
Disposals	<u>(37,297)</u>
At 31 January 2022	<u>68,068</u>
DEPRECIATION	
At 1 February 2021	9,628
Charge for year	13,786
Eliminated on disposal	<u>(7,459)</u>
At 31 January 2022	<u>15,955</u>
NET BOOK VALUE	
At 31 January 2022	<u>52,113</u>
At 31 January 2021	<u>37,287</u>

6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022 £	2021 £
Trade debtors	25,240	28,896
Other debtors	<u>194,106</u>	<u>26,656</u>
	<u>219,346</u>	<u>55,552</u>

7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022 £	2021 £
Bank loans and overdrafts	10,000	2,500
Hire purchase contracts	-	8,703
Trade creditors	4,320	2,778
Taxation and social security	29,608	24,567
Other creditors	<u>83,919</u>	<u>52,717</u>
	<u>127,847</u>	<u>91,265</u>

A P TREE CONTRACTORS LIMITED

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 JANUARY 2022**

8. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	2022	2021
	£	£
Bank loans	38,435	47,500
Hire purchase contracts	-	21,652
	<u>38,435</u>	<u>69,152</u>