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**TREETOPS QUALITY MANAGEMENT LIMITED**

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**ABBREVIATED ACCOUNTS****for the year ended 5 April 2008**

WEDNESDAY



A07 17/12/2008 228  
COMPANIES HOUSE

**Clement Keys**

CHARTERED ACCOUNTANTS


**TREETOPS QUALITY MANAGEMENT LIMITED**

**ABBREVIATED BALANCE SHEET**  
as at 5 April 2008

	Note	£	2008 £	£	2007 £
<b>FIXED ASSETS</b>					
Tangible fixed assets	2		-		868
<b>CURRENT ASSETS</b>					
Debtors		7,451		1,679	
Cash at bank and in hand		9,838		21,399	
		<u>17,289</u>		<u>23,078</u>	
<b>CREDITORS:</b> amounts falling due within one year	3	(948)		(5,119)	
<b>NET CURRENT ASSETS</b>			<u>16,341</u>		<u>17,959</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			<u>16,341</u>		<u>18,827</u>
<b>CAPITAL AND RESERVES</b>					
Called up share capital	4		1		1
Profit and loss account			16,340		18,826
<b>SHAREHOLDERS' FUNDS</b>			<u>16,341</u>		<u>18,827</u>

The director considers that the company is entitled to exemption from the requirement to have an audit under the provisions of section 249A(1) of the Companies Act 1985 and members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 249B(2) of the Act. The director acknowledges his responsibility for ensuring that the company keeps accounting records which comply with section 221 of the Act and for preparing financial statements which give a true and fair view of the state of affairs of the company as at 5 April 2008 and of its loss for the year then ended in accordance with the requirements of section 226 of the Act and which otherwise comply with the requirements of the Companies Act 1985 relating to the financial statements so far as applicable to the company.

The abbreviated accounts, which have been prepared in accordance with the special provisions of Part VII of the Companies Act 1985 applicable to small companies, were approved and authorised for issue by the board and were signed on its behalf on 1 September 2008.

  
**G J Brookman**  
Director

The notes on pages 2 to 3 form part of these financial statements.



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## TREETOPS QUALITY MANAGEMENT LIMITED

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### NOTES TO THE ABBREVIATED ACCOUNTS for the year ended 5 April 2008

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#### 1. ACCOUNTING POLICIES

##### 1.1 BASIS OF PREPARATION OF FINANCIAL STATEMENTS

The full financial statements, from which these abbreviated accounts have been extracted, have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2007).

##### 1.2 CASH FLOW

The company has taken advantage of the exemption in Financial Reporting Standard No.1 from the requirement to produce a cash flow statement on the grounds that it is a small company.

##### 1.3 TURNOVER

Turnover comprises revenue recognised by the company in respect of goods and services supplied, exclusive of Value Added Tax and trade discounts.

##### 1.4 TANGIBLE FIXED ASSETS AND DEPRECIATION

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost of fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Fixtures and fittings	-	25%	reducing balance
Computer equipment	-	33.3%	straight line

##### 1.5 DEFERRED TAXATION

Full provision is made for deferred tax assets and liabilities arising from all timing differences between the recognition of gains and losses in the financial statements and recognition in the tax computation.

A net deferred tax asset is recognised only if it can be regarded as more likely than not that there will be suitable taxable profits from which the future reversal of the underlying timing differences can be deducted.

Deferred tax assets and liabilities are calculated at the tax rates expected to be effective at the time the timing differences are expected to reverse.

Deferred tax assets and liabilities are not discounted.



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**TREETOPS QUALITY MANAGEMENT LIMITED**

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**NOTES TO THE ABBREVIATED ACCOUNTS**  
for the year ended 5 April 2008

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**2. TANGIBLE FIXED ASSETS**

	£
<b>COST</b>	
At 6 April 2007 and 5 April 2008	<u>1,292</u>
<b>DEPRECIATION</b>	
At 6 April 2007	424
Charge for the year	868
	<u>1,292</u>
At 5 April 2008	<u>1,292</u>
<b>NET BOOK VALUE</b>	
At 5 April 2008	-
At 5 April 2007	<u><u>868</u></u>

**3. CREDITORS:  
AMOUNTS FALLING DUE WITHIN ONE YEAR**

Included within creditors is an amount due to the director of the company amounting to £446 (2007: £1,146).

**4. SHARE CAPITAL**

	2008 £	2007 £
<b>AUTHORISED</b>		
100 Ordinary Shares shares of £1 each	<u>100</u>	<u>100</u>
<b>ALLOTTED, CALLED UP AND FULLY PAID</b>		
1 Ordinary Shares share of £1	<u>1</u>	<u>1</u>