

Treetops De-Vegetation Services Limited

Annual Report and Unaudited Abridged Financial Statements

for the Year Ended 31 December 2016

KM
1st Floor, Block C
The Wharf
Manchester Road
Burnley
Lancashire
BB11 1JG

Treetops De-Vegetation Services Limited
Contents

Company Information	<u>1</u>
Accountants' Report	<u>2</u>
Abridged Balance Sheet	<u>3</u> to <u>4</u>
Notes to the Abridged Financial Statements	<u>5</u> to <u>8</u>

Directors

Emma Louise Halstead

S
T r a w d e n
C o l n e
L a n c a s h i r e
BB8 8SJ

B o u l s w o r t h D r i v e

K
1st Floor,
The
Manchester
Burnley
Lancashire
BB11 1JG

M
Floor,
Block
Wharf
Road

C

**Chartered Accountants' Report to the Board of Directors on the Preparation of the Unaudited
Statutory Accounts of
Treetops De-Vegetation Services Limited
for the Year Ended 31 December 2016**

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the accounts of Treetops De-Vegetation Services Limited for the year ended 31 December 2016 as set out on pages 3 to 8 from the company's accounting records and from information and explanations you have given us.

As a practising member firm of the Institute of Chartered Accountants in England and Wales (ICAEW), we are subject to its ethical and other professional requirements which are detailed at <http://www.icaew.com/en/members/regulations-standards-and-guidance/>.

This report is made solely to the Board of Directors of Treetops De-Vegetation Services Limited, as a body, in accordance with the terms of our engagement letter. Our work has been undertaken solely to prepare for your approval the accounts of Treetops De-Vegetation Services Limited and state those matters that we have agreed to state to the Board of Directors of Treetops De-Vegetation Services Limited, as a body, in this report in accordance with ICAEW Technical Release 07/16 AAF. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Treetops De-Vegetation Services Limited and its Board of Directors as a body for our work or for this report.

It is your duty to ensure that Treetops De-Vegetation Services Limited has kept adequate accounting records and to prepare statutory accounts that give a true and fair view of the assets, liabilities, financial position and profit of Treetops De-Vegetation Services Limited. You consider that Treetops De-Vegetation Services Limited is exempt from the statutory audit requirement for the year.

We have not been instructed to carry out an audit or a review of the accounts of Treetops De-Vegetation Services Limited. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory accounts.

.....

KM
1st Floor, Block C
The Wharf
Manchester Road
Burnley
Lancashire
BB11 1JG

29 August 2017

Treetops De-Vegetation Services Limited
(Registration number: 07873770)
Abridged Balance Sheet as at 31 December 2016

	Note	2016 £	2015 £
Fixed assets			
Tangible assets	<u>4</u>	59,929	53,287
Current assets			
Stocks		3,950	3,950
Debtors		599	1,619
Cash at bank and in hand		14,339	506
		<hr/>	<hr/>
		18,888	6,075
Creditors: Amounts falling due within one year		(43,499)	(25,729)
		<hr/>	<hr/>
Net current liabilities		(24,611)	(19,654)
		<hr/>	<hr/>
Total assets less current liabilities		35,318	33,633
Creditors: Amounts falling due after more than one year		(21,511)	(21,527)
Provisions for liabilities		(11,986)	(10,523)
Accruals and deferred income		(800)	(728)
		<hr/>	<hr/>
Net assets		1,021	855
		<hr/>	<hr/>
Capital and reserves			
Called up share capital		100	100
Profit and loss account		921	755

Total equity

1,021

855

The notes on pages 5 to 8 form an integral part of these abridged financial statements.

Treetops De-Vegetation Services Limited
(Registration number: 07873770)
Abridged Balance Sheet as at 31 December 2016

For the financial year ending 31 December 2016 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These financial statements have been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006.

These financial statements have been delivered in accordance with the provisions applicable to companies subject to the small companies regime and the option not to file the Profit and Loss Account has been taken.

All of the company's members have consented to the preparation of an Abridged Balance Sheet in accordance with Section 444(2A) of the Companies Act 2006.

Approved and authorised by the Board on 29 August 2017 and signed on its behalf by:

.....

Adrian Cockshott

Director

The notes on pages 5 to 8 form an integral part of these abridged financial statements.

Treetops De-Vegetation Services Limited
Notes to the Abridged Financial Statements for the Year Ended 31 December 2016

1 General information

The company is a private company limited by share capital incorporated in England.

The address of its registered office is:
5 B o u l s w o r t h D r i v e
T r a w d e n
C o l n e
L a n c a s h i r e
BB8 8SJ

These financial statements were authorised for issue by the Board on 29 August 2017.

2 Accounting policies

Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance

These abridged financial statements were prepared in accordance with Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

Basis of preparation

These abridged financial statements have been prepared using the historical cost convention except that as disclosed in the accounting policies certain items are shown at fair value.

Tangible assets

Tangible assets are stated in the statement of financial position at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

The cost of tangible assets includes directly attributable incremental costs incurred in their acquisition and installation.

Depreciation

Depreciation is charged so as to write off the cost of assets, other than land and properties under construction over their estimated useful lives, as follows:

Asset class	Depreciation method and rate
Motor vehicles	25% per annum reducing balance
Plant & Machinery	15% per annum straight line

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Treetops De-Vegetation Services Limited
Notes to the Abridged Financial Statements for the Year Ended 31 December 2016

Trade debtors

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the company will not be able to collect all amounts due according to the original terms of the receivables.

Stocks

Stocks are stated at the lower of cost and estimated selling price less costs to complete and sell. Cost is determined using the first-in, first-out (FIFO) method.

The cost of finished goods and work in progress comprises direct materials and, where applicable, direct labour costs and those overheads that have been incurred in bringing the inventories to their present location and condition. At each reporting date, stocks are assessed for impairment. If stocks are impaired, the carrying amount is reduced to its selling price less costs to complete and sell; the impairment loss is recognised immediately in profit or loss.

Trade creditors

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the company does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

Trade creditors are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

Borrowings

Interest-bearing borrowings are initially recorded at fair value, net of transaction costs. Interest-bearing borrowings are subsequently carried at amortised cost, with the difference between the proceeds, net of transaction costs, and the amount due on redemption being recognised as a charge to the Profit and Loss Account over the period of the relevant borrowing.

Interest expense is recognised on the basis of the effective interest method and is included in interest payable and similar charges.

Borrowings are classified as current liabilities unless the company has an unconditional right to defer settlement of the liability for at least twelve months after the reporting date.

Leases

Leases are classified as finance leases whenever the terms of the lease transfer substantially all the risks and rewards of ownership to the lessee.

Assets held under finance leases are recognised at the lower of their fair value at inception of the lease and the present value of the minimum lease payments. These assets are depreciated on a straight-line basis over the shorter of the useful life of the asset and the lease term. The corresponding liability to the lessor is included in the Balance Sheet as a finance lease obligation.

Lease payments are apportioned between finance costs in the Profit and Loss Account and reduction of the lease obligation so as to achieve a constant periodic rate of interest on the remaining balance of the liability.

Treetops De-Vegetation Services Limited
Notes to the Abridged Financial Statements for the Year Ended 31 December 2016

Share capital

Ordinary shares are classified as equity. Equity instruments are measured at the fair value of the cash or other resources received or receivable, net of the direct costs of issuing the equity instruments. If payment is deferred and the time value of money is material, the initial measurement is on a present value basis.

Dividends

Dividend distribution to the company's shareholders is recognised as a liability in the financial statements in the reporting period in which the dividends are declared.

3 Staff numbers

The average number of persons employed by the company (including directors) during the year, was 3 (2015 - 3).

4 Tangible assets

	Total £
Cost	
At 1 January 2016	66,475
Additions	17,500
	<hr/>
At 31 December 2016	83,975
	<hr/>
Depreciation	
At 1 January 2016	13,188
Charge for the year	10,858
	<hr/>
At 31 December 2016	24,046
	<hr/>
Net book value	
At 31 December 2016	59,929
	<hr/> <hr/>
At 31 December 2015	53,287
	<hr/> <hr/>

Treetops De-Vegetation Services Limited
Notes to the Abridged Financial Statements for the Year Ended 31 December 2016

5 Related party transactions

Transactions with directors

2016	At 1 January 2016 £	Advances to directors £	Repayments by director £	At 31 December 2016 £
Adrian Cockshott				
Directors current account	1,619	599	(1,619)	599

2015		Advances to directors £	At 31 December 2015 £
Adrian Cockshott			
Directors current account		1,619	1,619

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.