Registration number: 01031521

Treetop Construction Limited

Annual Report and Unaudited Financial Statements

for the Year Ended 31 October 2017

Treetop Construction Limited

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Treetop Construction Limited

Company Information

Director	Mrs Pamela Bower
Company secretary	Mrs Pamela Bower
Registered office	54 Floral Farm Canford Magna Wimborne Dorset BH21 3AU
Bankers	Barclays Bank plc BROADSTONE 202 Lower Blandford Road Broadstone Dorset BH18 8DS
Accountants	A Ferguson Associates Ltd Accountants and Business Advisors Alum House 5 Alum Chine Road Bournemouth Dorset BH4 8DT

Accountants' Report to the Director on the Preparation of the Unaudited Statutory Accounts of Treetop Construction Limited for the Year Ended 31 October 2017

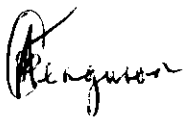
In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the accounts of Treetop Construction Limited for the year ended 31 October 2017 as set out on pages 3 to 10 from the company's accounting records and from information and explanations you have given us.

As a practising member firm of the Association of Accounting Technicians we are subject to its ethical and other professional requirements which are detailed at www.aat.org.uk.

This report is made solely to the Board of Directors of Treetop Construction Limited, as a body, in accordance with the terms of our engagement letter dated 13 December 2016. Our work has been undertaken solely to prepare for your approval the accounts of Treetop Construction Limited and state those matters that we have agreed to state to the Board of Directors of Treetop Construction Limited, as a body, in this report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Treetop Construction Limited and its Board of Directors as a body for our work or for this report.

It is your duty to ensure that Treetop Construction 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 Treetop Construction Limited. You consider that Treetop Construction 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 Treetop Construction 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.



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A Ferguson Associates Ltd
Accountants and Business Advisors
Alum House
5 Alum Chine Road
Bournemouth
Dorset
BH4 8DT

21 March 2018

Treetop Construction Limited

(Registration number: 01031521)
Balance Sheet as at 31 October 2017

	Note	2017 £	2016 £
Fixed assets			
Investment property	4	171,000	168,500
Current assets			
Cash at bank and in hand		8,237	15,908
Creditors: Amounts falling due within one year	5	(10,916)	(17,033)
Net current liabilities		(2,679)	(1,125)
Total assets less current liabilities		168,321	167,375
Provisions for liabilities		(26,165)	(25,690)
Net assets		142,156	141,685
Capital and reserves			
Called up share capital	6	100	100
Other reserves		111,544	109,519
Profit and loss account		30,512	32,066
Total equity		142,156	141,685

For the financial year ending 31 October 2017 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Director's 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 director acknowledges her 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.

The profit and loss account and directors' report have not been delivered to the Registrar of Companies in accordance with the special provisions applicable to companies subject to the small companies regime.

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.

Treetop Construction Limited

(Registration number: 01031521)
Balance Sheet as at 31 October 2017

Approved and authorised by the director on 21 March 2018

.....
Mrs Pamela Bower
Director

The notes on pages 5 to 10 form an integral part of these financial statements.

Treetop Construction Limited

Notes to the Financial Statements for the Year Ended 31 October 2017

1 General information

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

The address of its registered office is:
54 Floral Farm
Canford Magna
Wimborne
Dorset
BH21 3AU
England

These financial statements were authorised for issue by the director on 21 March 2018.

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 financial statements have been prepared in accordance with Financial Reporting Standard 102 Section 1A - 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006.

Basis of preparation

These 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.

Revenue recognition

Turnover comprises the fair value of the consideration received or receivable for the sale of goods and provision of services in the ordinary course of the company's activities. Turnover is shown net of sales/value added tax, returns, rebates and discounts.
The company recognises revenue when:
The amount of revenue can be reliably measured;
it is probable that future economic benefits will flow to the entity;
and specific criteria have been met for each of the company's activities.

Tax

The tax expense for the period comprises current tax. Tax is recognised in profit or loss, except that a change attributable to an item of income or expense recognised as other comprehensive income is also recognised directly in other comprehensive income.

The current income tax charge is calculated on the basis of tax rates and laws that have been enacted or substantively enacted by the reporting date in the countries where the company operates and generates taxable income.

Investment property

Investment property is carried at fair value, derived from the current market prices for comparable real estate determined annually by external valuers. The valuers use observable market prices, adjusted if necessary for any difference in the nature, location or condition of the specific asset. Changes in fair value are recognised in profit or loss.

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.

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.

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 the director) during the year, was 1 (2016 - 1).

4 Investment properties

	2017 £
At 1 November	168,500
Fair value adjustments	2,500
At 31 October	171,000

The two investment properties were valued independently as follows:
Woolbridge road property £71,000 by Patrick Willis
Charminster road property £100,000 by Jestyn Coke

5 Creditors

Creditors: amounts falling due within one year

	Note	2017 £	2016 £
Due within one year			
Bank loans, other loans and overdrafts	7	8,017	12,067
Accruals and deferred income		821	1,095
Other creditors		2,078	3,871
		10,916	17,033

6 Share capital

Allotted, called up and fully paid shares

	2017		2016	
	No.	£	No.	£
Ordinary shares of £1 each	100	100	100	100

7 Loans and borrowings

	2017	2016
	£	£
Current loans and borrowings		
Other borrowings	8,017	12,067

8 Dividends

	2017	2016
	£	£
Final dividend of £50.00 (2016 - £Nil) per ordinary share	5,000	-

The director is proposing a final dividend of £50.00 (2016 - £50.00) per share totalling £5,000.00 (2016 - £ 5,000.00). This dividend has not been accrued in the Balance Sheet.

9 Related party transactions

Directors' remuneration

The directors' remuneration for the year was as follows:

	2017	2016
	£	£
Remuneration	3,852	1,500

10 Transition to FRS 102

The investment property has been restated as fair value and any deferred tax has been provided in the accounts on this change in valuation. The increase in reserves are treated as other reserves (non-distributable reserves) on the balance sheet.

Balance Sheet at 1 November 2015

	Note	As originally reported £	Reclassification £	Remeasurement £	As restated £
Fixed assets					
Tangible assets		33,291	132,709	-	166,000
Current assets					
Debtors		88	-	-	88
Cash at bank and in hand		6,084	-	-	6,084
		6,172	-	-	6,172
Creditors: Amounts falling due within one year		(19,453)	-	-	(19,453)
Net current liabilities		(13,281)	-	-	(13,281)
Total assets less current liabilities		20,010	132,709	-	152,719
Provisions for liabilities		-	(25,215)	-	(25,215)
Net assets		20,010	107,494	-	127,504
Capital and reserves					
Called up share capital		100	-	-	100
Other reserves		-	107,494	-	107,494
Profit and loss account		19,910	-	-	19,910
Total equity		20,010	107,494	-	127,504

Balance Sheet at 31 October 2016

	Note	As originally reported £	Reclassification £	Remeasurement £	As restated £
Fixed assets					
Tangible assets		33,291	135,209	-	168,500
Current assets					
Cash at bank and in hand		15,908	-	-	15,908
Creditors: Amounts falling due within one year		(17,033)	-	-	(17,033)
Net current liabilities		(1,125)	-	-	(1,125)
Total assets less current liabilities		32,166	135,209	-	167,375
Provisions for liabilities		-	(25,690)	-	(25,690)
Net assets		32,166	109,519	-	141,685
Capital and reserves					
Called up share capital		100	-	-	100
Other reserves		-	109,519	-	109,519
Profit and loss account		32,066	-	-	32,066
Total equity		32,166	109,519	-	141,685

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.