

REGISTERED NUMBER: 03317821 (England and Wales)

**UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2018
FOR
PRIMARY TREE SURGEONS LTD**

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FOR THE YEAR ENDED 31ST MARCH 2018**

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PRIMARY TREE SURGEONS LTD
COMPANY INFORMATION
FOR THE YEAR ENDED 31ST MARCH 2018

DIRECTORS:

A E Jones
Mrs S J Wakefield Jones

REGISTERED OFFICE:

South Building
Upper Farm
Wootton St Lawrence
BASINGSTOKE
Hampshire
RG23 8PE

REGISTERED NUMBER:

03317821 (England and Wales)

ACCOUNTANTS:

Weller Mackrill
South Building
Upper Farm
Wootton St Lawrence
BASINGSTOKE
Hampshire
RG23 8PE

PRIMARY TREE SURGEONS LTD (REGISTERED NUMBER: 03317821)

**BALANCE SHEET
31ST MARCH 2018**

	Notes	2018 £	£	2017 £	£
FIXED ASSETS					
Tangible assets	4		68,777		49,063
CURRENT ASSETS					
Debtors	5	28,298		41,553	
Cash at bank		<u>164,007</u>		<u>136,759</u>	
		192,305		178,312	
CREDITORS					
Amounts falling due within one year	6	<u>45,036</u>		<u>43,290</u>	
NET CURRENT ASSETS			<u>147,269</u>		<u>135,022</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			216,046		184,085
CREDITORS					
Amounts falling due after more than one year	7		(7,645)		(10,466)
PROVISIONS FOR LIABILITIES			<u>(12,834)</u>		<u>(9,300)</u>
NET ASSETS			<u><u>195,567</u></u>		<u><u>164,319</u></u>
CAPITAL AND RESERVES					
Called up share capital			2		2
Retained earnings			<u>195,565</u>		<u>164,317</u>
			<u><u>195,567</u></u>		<u><u>164,319</u></u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31st March 2018.

The members have not required the company to obtain an audit of its financial statements for the year ended 31st March 2018 in accordance with Section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for:

- (a) ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and 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.
- (b)

The notes form part of these financial statements

PRIMARY TREE SURGEONS LTD (REGISTERED NUMBER: 03317821)

BALANCE SHEET - continued
31ST MARCH 2018

The financial statements have been prepared and delivered in accordance with the provisions of Part 15 of the Companies Act 2006 relating to small companies.

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

The financial statements were approved by the Board of Directors on 25th May 2018 and were signed on its behalf by:

A E Jones - Director

The notes form part of these financial statements

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2018

1. **STATUTORY INFORMATION**

Primary Tree Surgeons Ltd 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.

2. **ACCOUNTING POLICIES**

Basis of preparing the financial statements

These financial statements have been prepared in accordance with the provisions of Section 1A "Small Entities" of Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" 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.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life or, if held under a finance lease, over the lease term, whichever is the shorter.

Plant and Machinery	- 25% on reducing balance
Motor vehicles	- 25% on reducing balance

Taxation

Taxation for the year comprises current and deferred tax. Tax is recognised in the Income Statement, 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.

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

Assets obtained under hire purchase contracts or finance leases are capitalised in the balance sheet. Those held under hire purchase contracts are depreciated over their estimated useful lives. Those held under finance leases are depreciated over their estimated useful lives or the lease term, whichever is the shorter.

The interest element of these obligations is charged to profit or loss over the relevant period. The capital element of the future payments is treated as a liability.

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.

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST MARCH 2018

3. EMPLOYEES AND DIRECTORS

The average number of employees during the year was 7 (2017 - 7) .

4. TANGIBLE FIXED ASSETS

	Plant and Machinery £	Motor vehicles £	Totals £
COST			
At 1st April 2017	72,777	81,200	153,977
Additions	26,267	27,441	53,708
Disposals	(9,600)	(10,995)	(20,595)
At 31st March 2018	<u>89,444</u>	<u>97,646</u>	<u>187,090</u>
DEPRECIATION			
At 1st April 2017	61,380	43,534	104,914
Charge for year	7,016	15,910	22,926
Eliminated on disposal	-	(9,527)	(9,527)
At 31st March 2018	<u>68,396</u>	<u>49,917</u>	<u>118,313</u>
NET BOOK VALUE			
At 31st March 2018	<u>21,048</u>	<u>47,729</u>	<u>68,777</u>
At 31st March 2017	<u>11,397</u>	<u>37,666</u>	<u>49,063</u>

Fixed assets, included in the above, which are held under hire purchase contracts are as follows:

	Motor vehicles £
COST	
At 1st April 2017 and 31st March 2018	<u>26,245</u>
DEPRECIATION	
At 1st April 2017	6,561
Charge for year	<u>4,921</u>
At 31st March 2018	<u>11,482</u>
NET BOOK VALUE	
At 31st March 2018	<u>14,763</u>
At 31st March 2017	<u>19,684</u>

5. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2018 £	2017 £
Trade debtors	28,048	41,044
Other debtors	<u>250</u>	<u>509</u>
	<u>28,298</u>	<u>41,553</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST MARCH 2018

6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2018	2017
	£	£
Hire purchase contracts	3,305	3,305
Taxation and social security	36,005	36,131
Other creditors	5,726	3,854
	<u>45,036</u>	<u>43,290</u>

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

	2018	2017
	£	£
Hire purchase contracts	<u>7,645</u>	<u>10,466</u>

8. SECURED DEBTS

The following secured debts are included within creditors:

	2018	2017
	£	£
Hire purchase contracts	<u>10,950</u>	<u>13,771</u>

Hire purchase liabilities are secured against the assets that they are financing.

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.