

Company Registration No. 05319607 (England and Wales)

N & J TREE SERVICES LIMITED
ABBREVIATED ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2012

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N & J TREE SERVICES LIMITED

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N & J TREE SERVICES LIMITED

CHARTERED CERTIFIED ACCOUNTANTS' REPORT TO THE BOARD OF DIRECTORS ON THE PREPARATION OF THE UNAUDITED STATUTORY FINANCIAL STATEMENTS OF N & J TREE SERVICES LIMITED FOR THE YEAR ENDED 31 MARCH 2012

The following reproduces the text of the Accountants' Report prepared in respect of the company's annual unaudited financial statements, from which the unaudited abbreviated financial statements set out on pages 2 to 5 have been prepared

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the financial statements of N & J Tree Services Limited for the year ended 31 March 2012 set out on pages 3 to 13 from the company's accounting records and from information and explanations you have given us

As a practising member firm of the Association of Chartered Certified Accountants, we are subject to its ethical and other professional requirements which are detailed at [http //rulebook accaglobal com/](http://rulebook.accaglobal.com/)

This report is made solely to the Board of Directors of N & J Tree Services Limited, as a body, in accordance with the terms of our engagement letter dated 25 July 2008. Our work has been undertaken solely to prepare for your approval the financial statements of N & J Tree Services Limited and state those matters that we have agreed to state to the Board of Directors of N & J Tree Services Limited, as a body, in this report in accordance with the requirements of the Association of Chartered Certified Accountants as detailed at [http //www accaglobal com/factsheet163](http://www.accaglobal.com/factsheet163). To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than N & J Tree Services Limited and its Board of Directors as a body, for our work or for this report.

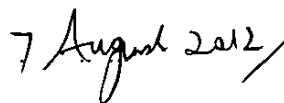
It is your duty to ensure that N & J Tree Services Limited has kept adequate accounting records and to prepare statutory financial statements that give a true and fair view of the assets, liabilities, financial position and profit of N & J Tree Services Limited. You consider that N & J Tree Services 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 financial statements of N & J Tree 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 financial statements.



Walletts

Chartered Certified Accountants



2-6 Adventure Place
Hanley
Stoke on Trent
Staffordshire
ST1 3AF

N & J TREE SERVICES LIMITED

ABBREVIATED BALANCE SHEET

AS AT 31 MARCH 2012

	Notes	2012 £	£	2011 £	£
Fixed assets					
Tangible assets	2		149,912		163,819
Current assets					
Debtors		89,869		64,604	
Cash at bank and in hand		40,666		25,366	
		<u>130,535</u>		<u>89,970</u>	
Creditors' amounts falling due within one year	3	<u>(178,454)</u>		<u>(141,535)</u>	
Net current liabilities			<u>(47,919)</u>		<u>(51,565)</u>
Total assets less current liabilities			101,993		112,254
Creditors' amounts falling due after more than one year	4		(28,979)		(33,887)
Provisions for liabilities			<u>(31,084)</u>		<u>(29,152)</u>
			<u>41,930</u>		<u>49,215</u>
Capital and reserves					
Called up share capital	5		2		2
Profit and loss account			41,928		49,213
Shareholders' funds			<u>41,930</u>		<u>49,215</u>

N & J TREE SERVICES LIMITED

ABBREVIATED BALANCE SHEET (CONTINUED)

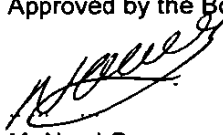
AS AT 31 MARCH 2012

For the financial year ended 31 March 2012 the company was entitled to exemption from audit under section 477 of the Companies Act 2006. The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The director acknowledges his responsibilities for ensuring that the company keeps accounting records which comply with section 386 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 the end of the financial year and of its profit or loss for the 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 accounts, so far as applicable to the company.

These abbreviated accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime within Part 15 of the Companies Act 2006.

Approved by the Board and authorised for issue on 31/07/2012



Mr Nigel Owen
Director

Company Registration No. 05319607

N & J TREE SERVICES LIMITED

NOTES TO THE ABBREVIATED ACCOUNTS

FOR THE YEAR ENDED 31 MARCH 2012

1 Accounting policies

1.1 Accounting convention

The financial statements are prepared under the historical cost convention

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

1.2 Compliance with accounting standards

The financial statements are prepared in accordance with applicable United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), which have been applied consistently (except as otherwise stated)

1.3 Turnover

Turnover represents amounts receivable for goods and services net of VAT 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 less estimated residual value of each asset over its expected useful life, as follows

Land and buildings leasehold	20% per annum straight line method
Plant and machinery	15% per annum reducing balance method
Fixtures, fittings & equipment	15% per annum reducing balance method
Motor vehicles	25% per annum reducing balance method

1.5 Leasing and hire purchase commitments

Assets obtained under hire purchase contracts and finance leases are capitalised as tangible assets and depreciated over the shorter of the lease term and their useful lives. Obligations under such agreements are included in creditors net of the finance charge allocated to future periods. The finance element of the rental payment is charged to the profit and loss account so as to produce a constant periodic rate of charge on the net obligation outstanding in each period.

Rentals payable under operating leases are charged against income on a straight line basis over the lease term.

1.6 Revenue recognition

Revenue is generally recognised as contract activity progresses so that for incomplete contracts it reflects the partial performance of the contractual obligations. For such contracts the amount of revenue reflects the accrual of the right to consideration by reference to the value of work performed. Revenue not billed to clients is included in debtors and payments on account in excess of the relevant amount of revenue are included in creditors.

Income that is contingent on events outside the control of the firm is recognised when the contingent event occurs.

1.7 Pensions

The company operates a defined contribution scheme for the benefit of its employees. Contributions payable are charged to the profit and loss account in the year they are payable.

N & J TREE SERVICES LIMITED

NOTES TO THE ABBREVIATED ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2012

1 Accounting policies (continued)

1.8 Deferred taxation

Deferred taxation is provided in full in respect of taxation deferred by timing differences between the treatment of certain items for taxation and accounting purposes. The deferred tax balance has not been discounted.

2 Fixed assets

	Tangible assets £
Cost	
At 1 April 2011	305,876
Additions	46,250
Disposals	(33,350)
At 31 March 2012	318,776
Depreciation	
At 1 April 2011	142,057
On disposals	(6,929)
Charge for the year	33,736
At 31 March 2012	168,864
Net book value	
At 31 March 2012	149,912
At 31 March 2011	163,819

3 Creditors: amounts falling due within one year

The aggregate amount of creditors for which security has been given amounted to £43,067 (2011 - £36,023)

4 Creditors: amounts falling due after more than one year

The aggregate amount of creditors for which security has been given amounted to £28,979 (2011 - £33,887)

5 Share capital	2012 £	2011 £
Allotted, called up and fully paid		
2 Ordinary shares of £1 each	2	2