

Company Registration No. 05319607 (England and Wales)

N & J TREE SERVICES LIMITED
UNAUDITED ABBREVIATED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2014

N & J TREE SERVICES LIMITED

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N & J TREE SERVICES LIMITED

ABBREVIATED BALANCE SHEET

AS AT 31 MARCH 2014

	Notes	2014 £	£	2013 £	£
Fixed assets					
Tangible assets	2		112,173		124,463
Current assets					
Debtors		149,323		106,003	
Cash at bank and in hand		77,527		29,596	
		<u>226,850</u>		<u>135,599</u>	
Creditors: amounts falling due within one year	3	<u>(194,296)</u>		<u>(184,509)</u>	
Net current assets/(liabilities)			32,554		(48,910)
Total assets less current liabilities			<u>144,727</u>		<u>75,553</u>
Creditors: amounts falling due after more than one year	4		(36,677)		(26,460)
Provisions for liabilities			<u>(22,435)</u>		<u>(24,782)</u>
			<u>85,615</u>		<u>24,311</u>
Capital and reserves					
Called up share capital	5		2		2
Profit and loss account			85,613		24,309
Shareholders' funds			<u>85,615</u>		<u>24,311</u>

For the financial year ended 31 March 2014 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Director's responsibilities:

- The member has not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The director acknowledges his responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

These abbreviated financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

Approved by the Board for issue on 31 October 2014

Mr N Owen
Director

Company Registration No. 05319607

N & J TREE SERVICES LIMITED

NOTES TO THE ABBREVIATED ACCOUNTS

FOR THE YEAR ENDED 31 MARCH 2014

1 Accounting policies

1.1 Accounting convention

The financial statements are prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008).

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 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.

1.6 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.

1.7 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.

N & J TREE SERVICES LIMITED

NOTES TO THE ABBREVIATED ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2014

2 Fixed assets

Tangible assets

	£
Cost	
At 1 April 2013	292,201
Additions	54,334
Disposals	(82,978)
At 31 March 2014	263,557
Depreciation	
At 1 April 2013	167,738
On disposals	(42,316)
Charge for the year	25,962
At 31 March 2014	151,384
Net book value	
At 31 March 2014	112,173
At 31 March 2013	124,463

3 Creditors: amounts falling due within one year

The aggregate amount of creditors for which security has been given amounted to £71,216 (2013 - £46,533).

4 Creditors: amounts falling due after more than one year

The aggregate amount of creditors for which security has been given amounted to £36,677 (2013 - £26,460).

5 Share capital

	2014 £	2013 £
Allotted, called up and fully paid		
2 Ordinary shares of £1 each	2	2

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