Company Registration No. 05319607 (England and Wales)

N & J TREE SERVICES LIMITED

UNAUDITED ABBREVIATED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2015

N & J TREE SERVICES LIMITED

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N & J TREE SERVICES LIMITED

ABBREVIATED BALANCE SHEET

AS AT 31 MARCH 2015

	Notes	2015 £	2015 £	2014 £	2014 £
Fixed assets					
Tangible assets	**2**		181,030		112,173
Current assets					
Debtors		145,594		149,323	
Cash at bank and in hand		58,466		77,527	
		204,060		226,850	
Creditors: amounts falling due within one year	**3**	(171,892)		(194,296)	
Net current assets			32,168		32,554
Total assets less current liabilities			213,198		144,727
Creditors: amounts falling due after more than one year	**4**		(51,269)		(36,677)
Provisions for liabilities			(36,300)		(22,435)
			125,629		85,615
Capital and reserves					
Called up share capital	**5**		2		2
Profit and loss account			125,627		85,613
Shareholders' funds			125,629		85,615

For the financial year ended 31 March 2015 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 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 6 November 2015

Mr N Owen
Director

Company Registration No. 05319607

N & J TREE SERVICES LIMITED

NOTES TO THE ABBREVIATED ACCOUNTS

FOR THE YEAR ENDED 31 MARCH 2015

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.

2 **Fixed assets**

	Tangible assets
	£
Cost	
At 1 April 2014	263,557
Additions	115,510
Disposals	(17,095)
At 31 March 2015	361,972
Depreciation	
At 1 April 2014	151,384
On disposals	(10,477)
Charge for the year	40,035
At 31 March 2015	180,942
Net book value	
At 31 March 2015	181,030
At 31 March 2014	112,173

3 **Creditors: amounts falling due within one year**

The aggregate amount of creditors for which security has been given amounted to £67,969 (2014 - £71,216).

4 **Creditors: amounts falling due after more than one year**

The aggregate amount of creditors for which security has been given amounted to £51,269 (2014 - £36,677).

5 **Share capital**

	2015	2014
	£	£
Allotted, called up and fully paid		
2 Ordinary shares of £1 each	2	2

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