

Company Registration No. 05319607 (England and Wales)

**N & J TREE SERVICES LIMITED**  
**UNAUDITED ABBREVIATED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2016**

# **N & J TREE SERVICES LIMITED**

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# N & J TREE SERVICES LIMITED

## ABBREVIATED BALANCE SHEET

AS AT 31 MARCH 2016

|                                                                | Notes | 2016<br>£        | £               | 2015<br>£        | £               |
|----------------------------------------------------------------|-------|------------------|-----------------|------------------|-----------------|
| <b>Fixed assets</b>                                            |       |                  |                 |                  |                 |
| Tangible assets                                                | 2     |                  | 232,090         |                  | 181,030         |
| <b>Current assets</b>                                          |       |                  |                 |                  |                 |
| Debtors                                                        |       | 233,682          |                 | 145,594          |                 |
| Cash at bank and in hand                                       |       | 24,155           |                 | 58,466           |                 |
|                                                                |       | <u>257,837</u>   |                 | <u>204,060</u>   |                 |
| <b>Creditors: amounts falling due within one year</b>          | 3     | <u>(197,078)</u> |                 | <u>(171,892)</u> |                 |
| <b>Net current assets</b>                                      |       |                  | 60,759          |                  | 32,168          |
| <b>Total assets less current liabilities</b>                   |       |                  | 292,849         |                  | 213,198         |
| <b>Creditors: amounts falling due after more than one year</b> | 4     |                  | (82,610)        |                  | (51,269)        |
| <b>Provisions for liabilities</b>                              |       |                  | <u>(46,170)</u> |                  | <u>(36,300)</u> |
|                                                                |       |                  | <u>164,069</u>  |                  | <u>125,629</u>  |
| <b>Capital and reserves</b>                                    |       |                  |                 |                  |                 |
| Called up share capital                                        | 5     |                  | 2               |                  | 2               |
| Profit and loss account                                        |       |                  | 164,067         |                  | 125,627         |
| <b>Shareholders' funds</b>                                     |       |                  | <u>164,069</u>  |                  | <u>125,629</u>  |

For the financial year ended 31 March 2016 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 15 November 2016

Mr N Owen  
**Director**

**Company Registration No. 05319607**

# **N & J TREE SERVICES LIMITED**

## **NOTES TO THE ABBREVIATED ACCOUNTS**

**FOR THE YEAR ENDED 31 MARCH 2016**

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### **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 January 2015).

#### **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 2016

### 2 Fixed assets

#### Tangible assets £

#### Cost

|                 |          |
|-----------------|----------|
| At 1 April 2015 | 361,972  |
| Additions       | 147,232  |
| Disposals       | (88,958) |

|                  |         |
|------------------|---------|
| At 31 March 2016 | 420,246 |
|------------------|---------|

#### Depreciation

|                     |          |
|---------------------|----------|
| At 1 April 2015     | 180,942  |
| On disposals        | (42,154) |
| Charge for the year | 49,368   |

|                  |         |
|------------------|---------|
| At 31 March 2016 | 188,156 |
|------------------|---------|

#### Net book value

|                  |         |
|------------------|---------|
| At 31 March 2016 | 232,090 |
|------------------|---------|

|                  |         |
|------------------|---------|
| At 31 March 2015 | 181,030 |
|------------------|---------|

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

The aggregate amount of creditors for which security has been given amounted to £97,660 (2015 - £67,969).

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

The aggregate amount of creditors for which security has been given amounted to £82,610 (2015 - £51,269).

### 5 Share capital

2016

2015

£

£

#### Allotted, called up and fully paid

|                              |   |   |
|------------------------------|---|---|
| 2 Ordinary shares of £1 each | 2 | 2 |
|------------------------------|---|---|

### 6 Related party relationships and transactions

## N & J TREE SERVICES LIMITED

### NOTES TO THE ABBREVIATED ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2016

#### 6 Related party relationships and transactions

(Continued)

##### Loans to directors

Transactions in relation to loans with directors during the year are outlined in the table below:

| Description                 | % Rate | Opening<br>Balance<br>£ | Amounts<br>Advanced<br>£ | Interest<br>Charged<br>£ | Amounts<br>Repaid<br>£ | Closing<br>Balance<br>£ |
|-----------------------------|--------|-------------------------|--------------------------|--------------------------|------------------------|-------------------------|
| Mr N Owen - Directors' Loan | -      | 1,871                   | 3,696                    | -                        | -                      | 5,567                   |
|                             |        | <u>1,871</u>            | <u>3,696</u>             | <u>-</u>                 | <u>-</u>               | <u>5,567</u>            |

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