FIRCROFT TREE SURGERY LIMITED

UNAUDITED ABBREVIATED ACCOUNTS

FOR THE PERIOD FROM 30 JUNE 2014 TO 30 SEPTEMBER 2015

Registration number: 09106939

Fircroft Tree Surgery Limited
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Fircroft Tree Surgery Limited (Registration number: 09106939)
Abbreviated Balance Sheet
at 30 September 2015

	Note		30 September 2015
	£	£	
Fixed assets			
Intangible fixed assets			40,000
Tangible fixed assets			25,160
			65,160
Current assets			
Debtors		9,690	
Cash at bank and in hand		10,918	
		20,608	
Creditors: Amounts falling due within one year		(56,166)	
Net current liabilities			(35,558)
Net assets			29,602
Capital and reserves			
Profit and loss account		29,602	
Shareholders' funds			29,602

For the year ending 30 September 2015 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

Approved by the Board on 30 March 2016 and signed on its behalf by:

.....
Mr J Garland
Director

.....
Mr N Yapp
Director

The notes on pages 2 to 3 form an integral part of these financial statements.

1 Accounting policies

Basis of preparation

The full financial statements, from which these abbreviated accounts have been extracted, have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (Effective April 2008).

Turnover

Turnover represents amounts chargeable, net of value added tax, in respect of the sale of goods and services to customers.

Goodwill

Positive goodwill is capitalised, classified as an asset on the balance sheet and amortised on a straight line basis over its useful economic life. It is reviewed for impairment at the end of the first full financial year following the acquisition and in other periods if events or changes in circumstances indicate that the carrying value may not be recoverable.

Amortisation

Amortisation is provided on intangible fixed assets so as to write off the cost, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Amortisation method and rate
Goodwill	Over 5 years

Depreciation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Motor vehicles	20% straight line method
Plant & machinery	20% straight line method

Financial instruments

Financial instruments are classified and accounted for, according to the substance of the contractual arrangement, as financial assets, financial liabilities or equity instruments. An equity instrument is any contract that evidences a residual interest in the assets of the company after deducting all of its liabilities. Where shares are issued, any component that creates a financial liability of the company is presented as a liability in the balance sheet. The corresponding dividends relating to the liability component are charged as interest expense in the profit and loss account.

2 Fixed assets

	Intangible assets £	Tangible assets £	Total £
Cost			
Additions	50,000	31,450	81,450
At 30 September 2015	50,000	31,450	81,450
Depreciation			
Charge for the period	10,000	6,290	16,290
At 30 September 2015	10,000	6,290	16,290
Net book value			
At 30 September 2015	40,000	25,160	65,160

3 Share capital

Allotted, called up and fully paid shares

	30 September 2015	
	No.	£
Ordinary shares of £1 each	100	100

New shares allotted

During the period 100 Ordinary shares having an aggregate nominal value of £100 were allotted for an aggregate consideration of £100.

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.