

Fircroft Tree Surgery Limited

Unaudited Abbreviated Accounts

for the Year Ended 30 September 2016

Fircroft Tree Surgery Limited
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Fircroft Tree Surgery Limited
(Registration number: 09106939)
Abbreviated Balance Sheet as at 30 September 2016

	Note	30 September 2016 £	30 September 2015 £
Fixed assets			
Intangible assets	<u>2</u>	30,000	40,000
Tangible assets	<u>2</u>	19,932	25,160
		49,932	65,160
Current assets			
Debtors		5,276	9,690
Cash at bank and in hand		21,153	10,918
		26,429	20,608
Creditors: Amounts falling due within one year		(59,844)	(55,291)
Net current liabilities		(33,415)	(34,683)
Total assets less current liabilities		16,517	30,477
Accruals and deferred income		(875)	(875)
Net assets		15,642	29,602
Capital and reserves			
Profit and loss account		15,642	29,602
Shareholders funds		15,642	29,602

For the year ending 30 September 2016 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.

The notes on pages 3 to 4 form an integral part of these financial statements.

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Fircroft Tree Surgery Limited
(Registration number: 09106939)
Abbreviated Balance Sheet as at 30 September 2016

Approved by the Board on 26 June 2017 and signed on its behalf by:

..... J G a r l a n d
M r
Director

..... N Y a p p
M r
Director

The notes on pages 3 to 4 form an integral part of these financial statements.

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Fircroft Tree Surgery Limited

Notes to the Abbreviated Accounts

1 Accounting policies

Basis of preparation

The financial statements have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (FRSSE) (effective January 2015).

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.

Fircroft Tree Surgery Limited
Notes to the Abbreviated Accounts

2 Fixed assets

	Intangible assets £	Tangible assets £	Total £
Cost			
At 1 October 2015	50,000	31,450	81,450
Additions	-	1,327	1,327
At 30 September 2016	50,000	32,777	82,777
Depreciation			
At 1 October 2015	10,000	6,290	16,290
Charge for the year	10,000	6,555	16,555
At 30 September 2016	20,000	12,845	32,845
Net book value			
At 30 September 2016	30,000	19,932	49,932
At 30 September 2015	40,000	25,160	65,160

3 Share capital

Allotted, called up and fully paid shares

	30 September 2016		30 September 2015	
	No.	£	No.	£
Ordinary shares of £1 each	100	100	100	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.