Registered number: 15744255

FINE PRUNING TREE SURGERY LTD
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MAY 2025

Cavendish Accountants
Chartered Certified Accountants
CP House
Otterspool Way
Watford
Hertfordshire
WD25 8HR

Fine Pruning Tree Surgery Ltd
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Fine Pruning Tree Surgery Ltd
Balance Sheet
As At 31 May 2025

Registered number: 15744255

	Notes	£	2025 £
FIXED ASSETS			
Tangible Assets	**4**		22,949
			22,949
CURRENT ASSETS			
Cash at bank and in hand		7,958	
		7,958	
Creditors: Amounts Falling Due Within One Year	**5**	(27,037)	
NET CURRENT ASSETS (LIABILITIES)			(19,079)
TOTAL ASSETS LESS CURRENT LIABILITIES			3,870
NET ASSETS			3,870
CAPITAL AND RESERVES			
Called up share capital	**6**		2
Profit and Loss Account			3,868
SHAREHOLDERS' FUNDS			3,870

For the year ending 31 May 2025 the company was entitled to exemption from audit 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 and delivered in accordance with the provisions applicable to companies subject to the small companies regime.

The company has taken advantage of section 444(1) of the Companies Act 2006 and opted not to deliver to the registrar a copy of the company's Profit and Loss Account.

On behalf of the board

Mr Lewis Coleman

Director
10th July 2025

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

1. General Information

Fine Pruning Tree Surgery Ltd is a private company, limited by shares, incorporated in England & Wales, registered number 15744255 . The registered office is 76 Evans Wharf, Hemel Hempstead, Hertfordshire, HP3 9WN.

2. Accounting Policies

2.1. Basis of Preparation of Financial Statements

The financial statements have been prepared under the historical cost convention and in accordance with Financial Reporting Standard 102 section 1A Small Entities "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Companies Act 2006.

2.2. Turnover

Turnover is measured at the fair value of the consideration received or receivable, net of discounts and value added taxes. Turnover includes revenue earned from the sale of goods and from the rendering of services. Turnover is reduced for estimated customer returns, rebates and other similar allowances.

Sale of goods

Turnover from the sale of goods is recognised when the significant risks and rewards of ownership of the goods has transferred to the buyer. This is usually at the point that the customer has signed for the delivery of the goods.

Rendering of services

Turnover from the rendering of services is recognised by reference to the stage of completion of the contract. The stage of completion of a contract is measured by comparing the costs incurred for work performed to date to the total estimated contract costs. Turnover is only recognised to the extent of recoverable expenses when the outcome of a contract cannot be estimated reliably.

2.3. Tangible Fixed Assets and Depreciation

Tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. Depreciation is provided at rates calculated to write off the cost of the fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Plant & Machinery	25% Reducing balance
Motor Vehicles	25% Reducing balance

3. Average Number of Employees

Average number of employees, including directors, during the year was: NIL

4. Tangible Assets

	Plant & Machinery	Motor Vehicles	Total
	£	£	£
Cost			
As at 26 May 2024	-	-	-
Additions	14,865	16,000	30,865
As at 31 May 2025	14,865	16,000	30,865
Depreciation			
As at 26 May 2024	-	-	-
Provided during the period	4,716	3,200	7,916
As at 31 May 2025	4,716	3,200	7,916
Net Book Value			
As at 31 May 2025	10,149	12,800	22,949
As at 26 May 2024	-	-	-

5. Creditors: Amounts Falling Due Within One Year

	2025
	£
Accruals and deferred income	1,050
Directors' loan accounts	25,987
	27,037

6. Share Capital

	2025
	£
Allotted, Called up and fully paid	2

7. Directors Advances, Credits and Guarantees

Included within creditors are the following loans from directors:

	As at 26 May 2024	Amounts advanced	Amounts repaid	Amounts written off	As at 31 May 2025
	£	£	£	£	£
Mr Lewis Coleman	-	-	-	-	3,296
Mr Filip Sienkiewicz	-	-	-	-	22,691

The above loan is unsecured, interest free and repayable on demand.

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.