Registered number: SC287528

M & H TREE SERVICES LIMITED
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JULY 2017

Michael Revels & Co

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M & H Tree Services Limited
Unaudited Financial Statements
For The Year Ended 31 July 2017

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M & H Tree Services Limited
Balance Sheet
As at 31 July 2017

Registered number: SC287528

	Notes	2017 £	2017 £	2016 £	2016 £
FIXED ASSETS					
Tangible Assets	**3**		629,976		555,747
			629,976		555,747
CURRENT ASSETS					
Stocks	**4**	8,750		8,750	
Debtors	**5**	66,059		97,646	
Cash at bank and in hand		300,919		202,003	
		375,728		308,399	
Creditors: Amounts Falling Due Within One Year	**6**	(241,366)		(271,173)	
NET CURRENT ASSETS (LIABILITIES)			134,362		37,226
TOTAL ASSETS LESS CURRENT LIABILITIES			764,338		592,973
Creditors: Amounts Falling Due After More Than One Year	**7**		(155,556)		(139,958)
NET ASSETS			608,782		453,015
CAPITAL AND RESERVES					
Called up share capital	**9**		1,000		1,000
Capital redemption reserve			1,000		1,000
Profit and Loss Account			606,782		451,015
SHAREHOLDERS' FUNDS			608,782		453,015

For the year ending 31 July 2017 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Director's responsibilities

- The member has not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.
- The director acknowledges his 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 Ian Hall

15/03/2018

The notes on pages 3 to 5 form part of these financial statements.

M & H Tree Services Limited
Notes to the Unaudited Accounts
For The Year Ended 31 July 2017

1. Accounting Policies

1.1. Basis of Preparation of Financial Statements

The financial statements are prepared under the historical cost convention and in accordance with the FRS 102 Section 1A Small Entities - The Financial Reporting Standard applicable in the UK and Republic of Ireland and the Companies Act 2006.

1.2. 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 form the rendering of services. Turnover is reduced for estimated customer returns, rebates and other similar allowances.

Sale of goods

Turnover form 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.

1.3. 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 of the fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Plant & Machinery	20% reducing balance
Motor Vehicles	25% reducing balance
Fixtures & Fittings	20% reducing balance

1.4. Leasing and Hire Purchase Contracts

Assets obtained under hire purchase contracts and finance leases are capitalised as tangible fixed assets. Assets acquired under finance leases are depreciated over the shorter of the lease term and their useful lives. Assets acquired under hire purchase contracts are depreciated over their useful lives. Finance leases are those where substantially all of the benefits and risks of ownership are assumed by the company. Obligations under such agreements are included in the creditors net of the finance charge allocated to future periods. The finance element of the rental payment is charged to the profit and loss account so as to produce a constant periodic rate of charge on the net obligation outstanding in each period. Rentals applicable to operating leases where substantially all of the benefits and risks of ownership remain with the lessor are charged to profit and loss account as incurred.

1.5. Stocks and Work in Progress

Stocks and work in progress are valued at the lower of cost and net realisable value after making due allowance for obsolete and slow-moving stocks. Cost includes all direct costs and an appropriate proportion of fixed and variable overheads. Work-in-progress is reflected in the accounts on a contract by contract basis by recording turnover and related costs as contract activity progresses.

2. Average Number of Employees

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

	2017	2016
Office and administration	6	6
	6	6

M & H Tree Services Limited
Notes to the Unaudited Accounts (continued)
For The Year Ended 31 July 2017

3. **Tangible Assets**

	Plant & Machinery	Motor Vehicles	Fixtures & Fittings	Total
	£	£	£	£
Cost				
As at 1 August 2016	1,223,292	199,423	2,164	1,424,879
Additions	322,650	19,225	482	342,357
Disposals	(383,000)	(22,385)	-	(405,385)
As at 31 July 2017	1,162,942	196,263	2,646	1,361,851
Depreciation				
As at 1 August 2016	733,604	134,066	1,462	869,132
Provided during the period	68,655	17,220	196	86,071
Disposals	(208,638)	(14,690)	-	(223,328)
As at 31 July 2017	593,621	136,596	1,658	731,875
Net Book Value				
As at 31 July 2017	569,321	59,667	988	629,976
As at 1 August 2016	489,688	65,357	702	555,747

4. **Stocks**

	2017	2016
	£	£
Stock - materials and work in progress	8,750	8,750
	8,750	8,750

5. **Debtors**

	2017	2016
	£	£
Due within one year		
Trade debtors	61,478	97,646
VAT	4,581	-
	66,059	97,646

6. Creditors: Amounts Falling Due Within One Year

	2017	2016
	£	£
Net obligations under finance lease and hire purchase contracts	112,034	91,806
Trade creditors	11,649	29,425
Corporation tax	11,628	11,628
Other taxes and social security	1,545	-
VAT	-	33,804
Other creditors	50,835	50,835
Accruals and deferred income	5,923	5,923
Director's loan account	47,752	47,752
	241,366	271,173

7. Creditors: Amounts Falling Due After More Than One Year

	2017	2016
	£	£
Net obligations under finance lease and hire purchase contracts	155,556	139,958

8. Obligations Under Finance Leases and Hire Purchase

	2017	2016
	£	£
The maturity of these amounts is as follows:		
Amounts Payable:		
Within one year	112,034	91,806
Between one and five years	155,556	139,958
	267,590	231,764
	267,590	231,764

9. Share Capital

	Value	Number	2017	2016
Allotted, called up and fully paid	£		£	£
Ordinary shares	1.000	1000	1,000	1,000

10. General Information

M & H Tree Services Limited is a private company, limited by shares, incorporated in Scotland, registered number SC287528. The registered office is Ladhope Vale House, Ladhope Vale, Galashiels, TD1 1BT.

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.