

Company Registration No. SC319613 (Scotland)

HOPEMAN CHRISTMAS TREES LIMITED

ABBREVIATED ACCOUNTS

FOR THE YEAR ENDED 30 APRIL 2012



Saffery Champness
CHARTERED ACCOUNTANTS

HOPEMAN CHRISTMAS TREES LIMITED

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HOPEMAN CHRISTMAS TREES LIMITED

INDEPENDENT AUDITORS' REPORT TO HOPEMAN CHRISTMAS TREES LIMITED UNDER SECTION 449 OF THE COMPANIES ACT 2006

We have examined the abbreviated financial statements set out on pages 2 to 4, together with the financial statements of Hopeman Christmas Trees Limited for the year ended 30 April 2012 prepared under section 396 of the Companies Act 2006.

This report is made solely to the company, in accordance with Chapter 10 of Part 15 of the Companies Act 2006. Our work has been undertaken so that we might state to the company those matters we are required to state to it in a special auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company, for our work, for this report, or for the opinions we have formed.

Respective responsibilities of directors and auditors

The directors are responsible for preparing the abbreviated financial statements in accordance with section 444 of the Companies Act 2006. It is our responsibility to form an independent opinion as to whether the company is entitled to deliver abbreviated financial statements to the Registrar of Companies and whether the abbreviated financial statements have been properly prepared in accordance with the regulations made under that section and to report our opinion to you.

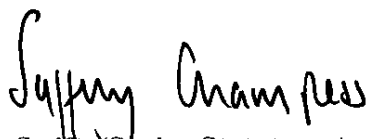
We conducted our work in accordance with Bulletin 2008/4 issued by the Auditing Practices Board. In accordance with that Bulletin we have carried out the procedures we consider necessary to confirm, by reference to the financial statements, that the company is entitled to deliver abbreviated financial statements and that the abbreviated financial statements to be delivered are properly prepared.

Other Matters

The financial statements of Hopeman Christmas Trees Limited for the year ended 30 April 2011 were unaudited.

Opinion

In our opinion the company is entitled to deliver abbreviated financial statements prepared in accordance with section 444(3) of the Companies Act 2006, and the abbreviated financial statements have been properly prepared in accordance with the regulations made under that section.



**Susan Swift (Senior Statutory Auditor)
for and on behalf of Saffery Champness**

11 January 2013

**Chartered Accountants
Statutory Auditors**

Kintail House
Beechwood Park
Inverness
IV2 3BW

HOPEMAN CHRISTMAS TREES LIMITED

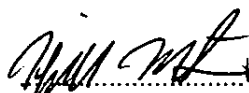
ABBREVIATED BALANCE SHEET AS AT 30 APRIL 2012

	Notes	£	2012 £	£	2011 £
Fixed assets					
Tangible assets	2		2,950,190		2,950,190
Current assets					
Stocks		1,828,517		-	
Debtors		1,024,774		210,871	
Cash at bank and in hand		111,518		19,284	
			2,964,809	230,155	
Creditors: amounts falling due within one year	3	(5,385,938)		(3,179,782)	
Net current liabilities			(2,421,129)		(2,949,627)
Total assets less current liabilities			529,061		563
Capital and reserves					
Called up share capital	4		5		3
Profit and loss account			529,056		560
Shareholders' funds			529,061		563

These abbreviated accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime within Part 15 of the Companies Act 2006.

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

Approved by the Board for issue on 10 January 2013



K Kristensen
Director

Company Registration No. SC319613

HOPEMAN CHRISTMAS TREES LIMITED

NOTES TO THE ABBREVIATED ACCOUNTS FOR THE YEAR ENDED 30 APRIL 2012

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 April 2008).

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 and is derived wholly from markets in the UK.

1.4 Tangible fixed assets and depreciation

Tangible fixed assets other than freehold land 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	Nil depreciation
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1.5 Stock

Stock is valued at the lower of cost and net realisable value.

2 Fixed assets

	Tangible assets £
Cost	
At 1 May 2011 & at 30 April 2012	2,950,190
Net book value	
At 30 April 2012	2,950,190
At 30 April 2011	2,950,190

3 Creditors: amounts falling due within one year

The aggregate amount of creditors for which security has been given amounted to £2,933,800 (2011 - £2,933,800).

HOPEMAN CHRISTMAS TREES LIMITED

NOTES TO THE ABBREVIATED ACCOUNTS (continued) FOR THE YEAR ENDED 30 APRIL 2012

4	Share capital	2012 £	2011 £
	Allotted, called up and fully paid		
	3 Ordinary shares of £1 each	3	3
	1 Ordinary A share of £1 each	1	-
	1 Ordinary B share of £1 each	1	-
		<u>5</u>	<u>3</u>

During the year 1 Ordinary A share and 1 Ordinary B share were issued for £1 each.